

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending September 30, 1983

There is a September 30, 1983 percent

upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined

in chapter 99B, amusements entered into by the state of Iowa, and the operation of such enterprises in the same manner as is provided for the collection of taxes upon the gross receipts of tickets or admission as provided in this section.

Compiled by
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---NOTICE---

1. Tax Rate Change -

The following report reflects Iowa Retail Sales Tax activity for the quarter ending September 30, 1983. On March 1, 1983, the sales and use tax rate was increased from 3 percent to 4 percent. As a result, the data for the September 1983 quarter is not directly comparable to September 1982 data which was computed at 3 percent.

For individuals wishing to make comparisons to previous periods, it is suggested that taxable sales be used.

2. Adoption of 1980 Census -

The sales tax statistical system has been updated to reflect 1980 census. As a result, eleven additional cities are now included in the section "RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS" beginning on page 40. In order to be included in this section, a city must have over 2,500 population and 40 or more sales tax returns for quarter (160-annual). This revision also has resulted in shifting between brackets on the table headed "COMPUTED TAX BY POPULATION GROUP" found on page VII.

TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTION AND SUMMARY OF DATA	I - XIII
A. Introduction	I - II
1. Foreword	I
2. Glossary	II
B. Retail Sales Tax Summary	III - IX
1. Development of Retail Sales Tax	III
2. The Quarter in Review	
a. The Quarter in Review Analysis 1982-1983	IV
b. Taxable Sales, Returns and Tax by County	V - VI
c. Computed Tax by Population Group	VII
d. Retail Sales Tax Collection by Computed Tax Due	VIII
e. Gross Sales and Computed Tax by Size of Gross Sales	IX
C. Use Tax Summary	X - XII
1. Development of Use Taxes	X
2. The Quarter in Review	
a. Retailers Use Tax by Business Group	XI
b. Comparison of Use Taxes, 1982-1983	XI
c. Retailers Use Tax Collection Report	XII
D. Local Option Hotel/Motel Tax	XIII
II. RETAIL SALES TAX STATISTICS	1 - 108
A. Retail Sales Tax by County and Town	3 - 39
B. Retail Sales Tax by County and Selected Cities by Business Class	40 - 100
C. Retail Sales by Business Classification	101 - 108
III. USE TAX STATISTICS	109 - 120
A. Motor Vehicle Use Tax by County	111
B. Retailers Use Tax by Business Classification	112 - 118
C. Consumers Use Tax by Business Classification	119
D. Consumers Use Tax by County	120

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1983

Taxable sales during the third quarter of 1983 amounted to \$3,579,339,708, an increase of 3.96 percent from the same quarter in 1982. The number of businesses filing returns decreased from 93,923 to 93,555 or 0.39 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Because of the enactment of the four percent sales tax on March 1, 1983, computed tax figures for the September 1982 quarter and the September 1983 quarter are not comparable. For this reason, "taxable sales" are presented so that a more accurate comparison can be made.

Taxable Sales Tax By Business Group

During the third quarter of 1983, the Utilities Group showed the largest increase in taxable sales with a 17.08 percent increase. The Home Furnishings Group followed with an increase of 6.85 percent. The number of businesses showed a decrease of 0.39 percent as compared with a decrease of 0.52 percent during the same period in 1982. Seven business groups reported an increase in the number of filers. The General Merchandise and Services Groups showed the largest increase with 4.09 percent and 2.44 percent respectively, while Motor Vehicle (-3.88 percent) and Building Materials (-3.53 percent) Groups showed the largest decrease.

<u>Business Group</u>	<u># Bus. Sept 82</u>	<u># Bus. Sept 83</u>	<u>% Change # Bus.</u>	<u>Taxable Sales Sept 82</u>	<u>Taxable Sales Sept 83</u>	<u>% Change Tax</u>
Nonresidents	45	44	-2.22%	\$ 2,683,949	\$ 1,599,639	-40.40
Utilities	2,238	2,270	1.43	470,569,693	550,954,241	17.08
Building Materials	2,864	2,763	-3.53	230,385,091	232,762,551	1.03
General Merchandise	1,369	1,425	4.09	354,547,525	366,614,857	3.40
Food Dealers	2,370	2,331	-1.65	184,576,732	186,946,001	1.28
Motor Vehicle	6,034	5,800	-3.88	205,442,505	216,516,462	5.39
Apparel	2,441	2,452	0.45	115,059,266	120,191,291	4.46
Home Furnishings	2,983	2,894	-2.98	112,482,186	120,184,536	6.85
Eating and Drinking	6,912	6,989	1.11	315,497,108	336,201,207	6.56
Specialty Retail	14,996	15,331	2.23	249,769,547	261,805,841	4.82
Services	25,039	25,649	2.44	386,340,860	412,043,478	6.65
Wholesale Goods	8,778	8,606	-1.96	524,944,036	487,687,429	-7.10
Miscellaneous	10,408	10,461	0.51	229,859,544	234,180,150	1.88
Late Filers	7,446	6,540	-12.17	60,584,301	51,712,025	-14.64
TOTALS	\$ 93,923	93,555	-0.39%	\$3,442,742,343	\$3,579,399,708	3.96%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES,
AND COMPUTED TAX BY COUNTY
QUARTER ENDING SEPTEMBER 30, 1983

<u>Counties</u>	<u>Returns</u>	<u>Taxable Sales</u>	<u>Computed Tax</u>
Adair	370	\$ 9,616,115	\$ 384,585
Adams	193	4,188,497	167,481
Allamakee	531	14,177,778	567,039
Appanoose	541	14,188,158	567,200
Audubon	331	7,384,627	295,319
Benton	792	17,521,774	700,754
Black Hawk	3,249	174,223,142	6,967,861
Boone	781	22,889,764	915,429
Bremer	777	22,287,900	891,292
Buchanan	708	17,927,599	716,860
Buena Vista	801	28,608,026	1,144,146
Butler	647	12,826,814	512,977
Calhoun	513	11,351,679	454,049
Carroll	842	30,956,843	1,238,070
Cass	711	21,317,002	852,524
Cedar	681	14,163,613	566,417
Cerro Gordo	1,536	72,850,678	2,913,644
Cherokee	594	17,408,164	696,308
Chickasaw	535	12,673,027	506,923
Clarke	310	8,260,831	330,427
Clay	768	29,628,920	1,184,666
Clayton	774	17,483,830	699,204
Clinton	1,559	57,388,007	2,295,382
Crawford	654	16,956,638	678,185
Dallas	940	26,869,074	1,074,645
Davis	320	5,940,126	237,603
Decatur	320	5,074,855	202,942
Delaware	560	15,678,557	627,070
Des Moines	1,194	55,623,090	2,224,799
Dickinson	722	27,025,757	1,080,881
Dubuque	2,264	109,244,463	4,368,652
Emmet	470	14,631,061	585,175
Fayette	835	24,174,163	966,540
Floyd	677	18,488,543	739,540
Franklin	476	12,419,885	496,751
Fremont	340	7,150,802	285,982
Greene	445	12,735,456	509,398
Grundy	474	11,322,204	452,810
Guthrie	449	9,732,384	389,123
Hamilton	645	17,508,794	700,125
Hancock	487	12,949,920	517,985
Hardin	900	28,051,596	1,121,702
Harrison	528	12,243,055	489,721
Henry	608	19,281,260	771,234
Howard	406	10,143,859	405,670
Humboldt	451	13,585,395	543,334
Ida	342	9,345,991	373,852
Iowa	567	21,308,984	852,278
Jackson	764	18,736,027	749,153
Jasper	1,079	38,032,913	1,521,212

<u>Counties</u>	<u>Returns</u>	<u>Taxable Sales</u>	<u>Computed Tax</u>
Jefferson	546	\$ 15,893,305	\$ 635,193
Johnson	1,832	108,558,726	4,341,625
Jones	732	18,790,031	751,492
Keokuk	569	8,901,079	355,944
Kossuth	808	29,895,266	1,195,605
Lee	1,230	45,644,614	1,825,198
Linn	4,385	263,385,202	10,534,069
Louisa	327	6,994,373	279,729
Lucas	371	8,660,699	346,310
Lyon	452	9,137,955	365,484
Madison	397	8,158,285	326,322
Mahaska	778	24,851,375	993,999
Marion	873	27,417,682	1,096,697
Marshall	1,124	49,253,756	1,969,892
Mills	331	8,224,221	328,947
Mitchell	408	10,920,055	436,785
Monona	465	11,233,067	449,315
Monroe	295	7,162,968	286,514
Montgomery	498	15,064,911	602,250
Muscatine	1,148	47,443,905	1,897,377
O'Brien	699	16,784,532	671,234
Osceola	303	7,000,298	280,002
Page	695	19,284,930	771,342
Palo Alto	417	10,372,010	414,855
Plymouth	784	20,715,928	828,446
Pocahontas	482	10,576,916	422,965
Polk	8,085	626,941,977	25,075,711
Pottawattamie	1,859	85,692,334	3,427,460
Poweshiek	638	24,570,169	982,786
Ringgold	224	4,078,209	163,069
Sac	554	12,739,054	509,436
Scott	3,746	229,896,729	9,193,465
Shelby	567	15,200,096	607,945
Sioux	1,109	30,099,630	1,203,848
Story	1,785	79,100,835	3,163,775
Tama	667	18,534,655	741,147
Taylor	330	4,780,043	191,181
Union	460	14,701,035	587,985
Van Buren	369	3,607,056	144,281
Wapello	1,131	40,443,062	1,616,817
Warren	822	18,309,625	732,302
Washington	797	21,774,744	870,886
Wayne	348	4,460,657	178,418
Webster	1,388	63,901,073	2,555,801
Winnebago	488	12,536,556	501,289
Winneshiek	670	18,681,174	747,050
Woodbury	2,607	147,736,085	5,909,123
Worth	299	5,993,806	239,696
Wright	618	18,405,711	736,127
Nonresidents	44	1,599,639	63,983
Late Filers	6,540	51,712,025	2,011,734
TOTAL	<u>93,555</u>	<u>\$3,579,399,708</u>	<u>\$143,097,825</u>

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING SEPTEMBER, 1983

PAGE VII

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	\$57,303,563	40.05%
25,000 TO 50,000	\$17,035,437	11.90%
10,000 TO 25,000	\$10,935,093	7.64%
5,000 TO 10,000	\$18,777,536	13.12%
2,500 TO 5,000	\$11,945,832	8.35%
1,000 TO 2,500	\$11,590,204	8.10%
500 TO 1,000	\$5,094,919	3.56%
TOWNS UNDER 500	\$3,038,422	2.12%
NON-PERMIT	\$309,420	.22%
RURAL	\$7,003,414	4.89%
OTHERS	\$63,983	.04%
TOTALS	\$143,097,825	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION PAGE VIII
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1983

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - \$ 24.99	23,483	26.97%	\$113,255	.08%
25.00 - 49.99	6,310	7.25%	\$228,858	.16%
50.00 - 99.99	7,781	8.94%	\$563,595	.39%
100.00 - 149.99	4,893	5.62%	\$601,318	.42%
150.00 - 199.99	3,558	4.09%	\$617,151	.43%
200.00 - 249.99	2,946	3.38%	\$658,027	.46%
250.00 - 499.99	9,250	10.62%	\$3,353,918	2.34%
500.00 - 999.99	9,893	11.36%	\$7,138,095	4.99%
1,000.00 - 1,499.99	5,196	5.97%	\$6,383,525	4.46%
1,500.00 - 1,999.99	3,088	3.55%	\$5,347,980	3.74%
2,000.00 - 2,499.99	2,066	2.37%	\$4,611,493	3.22%
2,500.00 - 2,999.99	1,424	1.64%	\$3,897,338	2.72%
3,000.00 - 3,999.99	1,852	2.13%	\$6,391,666	4.47%
4,000.00 - 4,999.99	1,168	1.34%	\$5,214,145	3.64%
5,000.00 - 9,999.99	2,338	2.68%	\$16,368,050	11.44%
10,000.00 - 24,999.99	1,339	1.54%	\$20,121,950	14.06%
25,000.00 - 49,999.99	300	.34%	\$10,238,861	7.16%
50,000.00 - 99,999.99	100	.11%	\$6,840,959	4.78%
100,000.00 & OVER	93	.11%	\$44,407,635	31.03%
TOTALS	67,078	100.00%	\$143,097,825	100.00%

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES
PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED
RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING SEPTEMBER, 1963

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
\$ 0 - \$ 499	19,610	22.53%	\$1,958,459	.02%	\$111,379	.06%
500 -	4,916	5.65%	\$3,603,244	.04%	\$135,742	.09%
1,000 -	6,536	7.51%	\$9,530,449	.11%	\$352,374	.25%
2,000 -	4,261	4.92%	\$10,567,645	.13%	\$367,692	.27%
3,000 -	3,182	3.65%	\$11,069,895	.13%	\$397,747	.28%
4,000 -	2,412	2.77%	\$10,615,614	.13%	\$363,213	.27%
5,000 -	6,085	9.28%	\$58,477,891	.70%	\$2,031,602	1.42%
10,000 -	12,156	13.96%	\$200,313,606	2.40%	\$6,567,475	4.60%
25,000 -	6,441	9.69%	\$300,278,699	3.60%	\$9,151,969	6.40%
50,000 -	6,616	7.60%	\$466,723,402	5.62%	\$12,644,761	8.84%
100,000 -	5,767	6.62%	\$909,958,163	10.92%	\$20,154,731	14.38%
250,000 -	2,457	2.82%	\$656,568,336	10.30%	\$16,267,714	11.36%
500,000 -	1,312	1.51%	\$910,423,548	10.92%	\$13,667,384	9.57%
1,000,000 & OVER	1,293	1.48%	\$4,580,500,911	54.96%	\$60,704,142	42.46%
TOTALS	87,076	100.00%*	\$8,334,790,082	100.00%*	\$145,097,825	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS
OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1983

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	109	1.46%	\$ 759,413	5.44%
Building Materials	170	2.27	285,445	2.04
General Merchandise	16	0.21	430,651	3.08
Food Dealers	27	0.36	11,264	0.08
Motor Vehicle	118	1.58	145,276	1.04
Apparel	58	0.77	49,804	0.36
Home Furnishings	214	2.85	344,314	2.46
Eating and Drinking	18	0.24	9,441	0.07
Specialty Retail	545	7.27	1,078,032	7.71
Services	1,056	14.09	1,417,725	10.14
Wholesale Goods	2,291	30.56	3,880,204	27.77
Miscellaneous	2,541	33.90	5,393,174	38.59
Late Filers	333	4.44	170,301	1.22
TOTAL	<u>7,496</u>	<u>100.00%</u>	<u>\$13,975,044</u>	<u>100.00%</u>

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1982 and 1983

<u>Use Tax</u>	<u>September 1982</u>	<u>September 1983</u>	<u>% Change</u>
Retailers			
Number of Returns	7,268	7,496	3.14%
Computed Tax	\$ 11,241,165	\$ 13,975,044	24.32%
Motor Vehicle			
Number of Returns	150,153	174,278	16.07%
Computed Tax	\$ 13,813,443	\$ 24,186,530	75.09%
Consumers			
Number of Returns	4,728	4,812	1.78%
Computed Tax	\$ 3,410,135	\$ 4,468,966	31.05%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1983

PAGE XII

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - \$ 24.99	2,989	39.87%	\$4,470	.03%
25.00 - 49.99	372	4.96%	\$13,546	.10%
50.00 - 99.99	447	5.96%	\$32,549	.23%
100.00 - 149.99	299	3.99%	\$36,751	.26%
150.00 - 199.99	252	3.36%	\$43,564	.31%
200.00 - 249.99	185	2.47%	\$41,604	.30%
250.00 - 499.99	632	8.43%	\$230,572	1.65%
500.00 - 999.99	656	8.75%	\$472,349	3.36%
1,000.00 - 1,499.99	335	4.47%	\$409,728	2.93%
1,500.00 - 1,999.99	233	3.11%	\$406,425	2.91%
2,000.00 - 2,499.99	178	2.37%	\$398,312	2.85%
2,500.00 - 2,999.99	126	1.68%	\$346,682	2.48%
3,000.00 - 3,999.99	161	2.15%	\$553,596	3.96%
4,000.00 - 4,999.99	115	1.53%	\$514,337	3.68%
5,000.00 - 9,999.99	258	3.44%	\$1,181,059	12.96%
10,000.00 - 24,999.99	167	2.23%	\$2,445,263	17.50%
25,000.00 - 49,999.99	55	.73%	\$1,1876,035	13.42%
50,000.00 - 99,999.99	20	.27%	\$1,363,517	9.76%
100,000.00 & OVER	16	.21%	\$2,975,165	21.29%
TOTALS	7,496	100.00%*	\$13,975,044	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of September 30, 1983, the local option hotel/motel tax is currently imposed in twenty-one cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nineteen of the jurisdictions have elected to impose a 5 percent rate, one jurisdiction has imposed a 4 percent rate and two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending September 30, 1983, a total of \$1,294,918.95 was certified collected from the following jurisdictions.

<u>Jurisdiction</u>	<u>Tax Rate</u>	<u>Tax Collected⁽¹⁾</u>	<u>Percentage Increase</u>
Altoona	5%	\$ 21,869.94	9.74
Ankeny	5%	10,585.70	10.69
Burlington ⁽³⁾	5%	35,043.37	(2)
Cedar Rapids	5%	142,146.19	3.27
Clive	5%	22,260.42	15.56
Coralville ⁽⁴⁾	5%	98,397.08	(2)
Council Bluffs	5%	61,351.52	26.24
Davenport	5%	139,814.85	(2)
Des Moines	5%	310,544.77	7.36
Dubuque	5%	87,856.21	22.82
Indianola	5%	1,450.82	-2.32
Iowa City ⁽³⁾	5%	29,143.44	(2)
Johnston	5%	31,958.64	146.07
Muscatine	4%	22,663.46	0.99
Ottumwa ⁽³⁾	5%	26,366.85	(2)
Polk County	5%	53,258.62	3.43
Sergeant Bluff	3%	2,470.68	10.24
Sioux City	3%	53,716.40	-4.54
Urbandale	5%	67,789.88	11.85
Waterloo	5%	43,121.69	33.81
West Des Moines	5%	29,983.19	15.03
Windsor Heights	5%	3,125.23	7.38
TOTAL		<u>\$1,294,918.95</u>	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from previous quarter along with penalty and interest.

(2) Not comparable to the previous year's quarter.

(3) Tax implemented April 1, 1983.

(4) Tax implemented July 1, 1983.

**RETAIL
SALES TAX**

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 3

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	44	\$1,599,639	\$63,983	.04%
ADAIR COUNTY				
GREENFIELD*	133	\$4,769,596	\$190,778	.13%
ADAIR	51	\$2,638,057	\$105,521	.07%
STUART	33	\$646,236	\$25,846	.02%
BRIDGEWATER	20	\$275,871	\$10,982	.01%
FONTANELLE	40	\$382,584	\$15,303	.01%
ORIENT	19	\$209,545	\$8,382	.01%
NON-PERMIT	1	\$445	\$18	.00%
OTHER	73	\$693,781	\$27,755	.02%
* TOTAL COUNTY *	370	\$9,616,115	\$364,585	.27%
ADAMS COUNTY				
CORNING*	119	\$3,722,097	\$148,627	.10%
PRESCOTT	15	\$74,766	\$2,991	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	59	\$391,632	\$15,663	.01%
* TOTAL COUNTY *	193	\$4,188,497	\$167,461	.12%
ALLAMAKEE COUNTY				
WAUKON*	190	\$6,006,395	\$240,254	.17%
LANSING	66	\$1,704,650	\$66,192	.05%
POSTVILLE	87	\$3,800,074	\$151,936	.11%
NEW ALBIN	31	\$574,767	\$22,989	.02%
HARPERS FERRY	26	\$393,398	\$15,735	.01%
NON-PERMIT	3	\$4,641	\$194	.00%
OTHER	126	\$1,693,453	\$67,739	.05%
* TOTAL COUNTY *	531	\$14,177,778	\$567,039	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 4

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	291	\$11,824,144	\$472,717	.33%
CINCINNATI	14	\$72,359	\$2,893	.00%
MORAVIA	39	\$427,993	\$17,120	.01%
MOULTON	36	\$392,584	\$15,703	.01%
MYSTIC	20	\$101,349	\$4,053	.00%
NON-PERMIT	5	\$24,520	\$981	.00%
OTHER	136	\$1,345,209	\$53,733	.04%
* TOTAL COUNTY *	541	\$14,188,158	\$567,200	.40%
AUDUBON COUNTY				
AUDUBON*	159	\$5,794,018	\$231,721	.16%
EXIRA	50	\$817,823	\$32,700	.02%
KIMBALLTON	23	\$261,733	\$10,467	.01%
NON-PERMIT	5	\$10,094	\$404	.00%
OTHER	68	\$500,959	\$20,027	.01%
* TOTAL COUNTY *	331	\$7,384,627	\$295,319	.21%
BENTON COUNTY				
BELLE PLAINE	119	\$3,454,785	\$138,122	.10%
VINTON*	208	\$8,324,000	\$332,963	.23%
BLAIRSTOWN	45	\$1,043,737	\$41,750	.03%
SHELLSBURG	27	\$451,829	\$18,073	.01%
VAN HORNE	36	\$364,753	\$15,340	.01%
ATKINS	37	\$374,290	\$14,972	.01%
GARRISON	20	\$177,184	\$7,087	.00%
KEYSTONE	37	\$1,156,451	\$46,258	.03%
MT AUBURN	13	\$136,248	\$5,448	.00%
NEWMALL	26	\$395,081	\$15,802	.01%
NORWAY	28	\$547,447	\$21,899	.02%
URBANA	24	\$169,049	\$6,761	.00%
WALFORD	14	\$208,527	\$8,343	.01%
NON-PERMIT	6	\$31,228	\$1,249	.00%
OTHER	150	\$667,165	\$26,661	.02%
* TOTAL COUNTY *	792	\$17,521,774	\$700,754	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 5

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,905	\$125,671,533	\$5,026,410	3.51%
CEDAR FALLS	626	\$39,641,105	\$1,585,229	1.11%
EVANSDALE	92	\$1,785,973	\$71,279	.05%
ELK RUN HTS	10	\$127,814	\$5,112	.00%
HUDSON	64	\$1,434,409	\$57,377	.04%
LA PORTE CITY	114	\$1,808,330	\$72,332	.05%
DUNKERTON	36	\$360,212	\$14,391	.01%
JANESVILLE	11	\$105,471	\$4,219	.00%
GILBERTVILLE	33	\$366,646	\$14,667	.01%
RAYMOND	17	\$625,840	\$25,010	.02%
NON-PERMIT	28	\$109,103	\$4,365	.00%
OTHER	113	\$2,186,706	\$87,470	.06%
* TOTAL COUNTY *	3,249	\$174,223,142	\$6,967,861	4.87%
BOONE COUNTY				
BOONE*	430	\$17,173,494	\$686,792	.48%
MADRID	79	\$1,741,414	\$69,649	.35%
OGDEN	84	\$1,623,697	\$72,941	.05%
BOXHOLM	16	\$157,332	\$6,292	.00%
PILOT MOUND	11	\$57,442	\$2,299	.00%
NON-PERMIT	5	\$47,639	\$1,906	.00%
OTHER	156	\$1,888,746	\$75,550	.35%
* TOTAL COUNTY *	781	\$22,869,764	\$915,429	.64%
BREMER COUNTY				
WAVERLY*	282	\$13,522,905	\$540,865	.38%
SUMNER	117	\$3,409,515	\$136,269	.10%
TRIPOLI	64	\$1,024,627	\$40,992	.03%
DENVER	62	\$1,365,058	\$54,599	.04%
JANESVILLE	24	\$328,868	\$13,103	.31%
READLYN	40	\$842,461	\$33,650	.02%
FREDERIKA	10	\$65,663	\$2,626	.00%
PLAINFIELD	24	\$395,173	\$15,806	.01%
NON-PERMIT	6	\$26,267	\$1,058	.00%
OTHER	146	\$1,307,143	\$52,284	.04%
* TOTAL COUNTY *	777	\$22,287,900	\$891,242	.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 6

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE *	261	\$9,701,481	\$387,885	.27%
JESUP	74	\$2,147,870	\$85,849	.06%
FAIRBANK	45	\$870,742	\$34,827	.02%
HAZLETON	34	\$469,774	\$18,792	.01%
LAMONT	30	\$254,407	\$10,176	.01%
WINTHROP	46	\$883,570	\$35,341	.02%
AURORA	13	\$128,279	\$5,131	.00%
BRANDON	22	\$155,353	\$6,214	.00%
QUASQUETON	12	\$162,300	\$6,491	.00%
ROWLEY	16	\$239,736	\$9,588	.01%
NON-PERMIT	10	\$40,774	\$1,631	.00%
OTHER	145	\$2,873,313	\$114,935	.08%
* TOTAL COUNTY *	708	\$17,927,599	\$716,860	.50%
BUENA VISTA COUNTY				
STORM LAKE *	392	\$19,943,912	\$797,606	.56%
ALTA	81	\$2,913,719	\$116,549	.08%
ALBERT CITY	44	\$1,200,836	\$48,010	.03%
MARATHON	19	\$295,421	\$11,818	.01%
NEWELL	57	\$1,298,828	\$51,954	.04%
SIOUX RAPIDS	62	\$1,348,035	\$53,418	.04%
LAKE SIDE	10	\$142,855	\$5,714	.00%
REMBRANDT	19	\$195,066	\$7,800	.01%
LINN GROVE	15	\$47,437	\$1,897	.00%
NON-PERMIT	5	\$20,944	\$838	.00%
OTHER	97	\$1,200,973	\$48,042	.03%
* TOTAL COUNTY *	801	\$28,608,026	\$1,144,146	.80%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 7

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
BUTLER	63	\$1,072,401	\$42,000	.03%
CLARKSVILLE	80	\$1,964,968	\$76,595	.05%
GREENE	90	\$2,022,367	\$80,893	.06%
PARKERSBURG	56	\$661,179	\$26,450	.02%
SHELL ROCK	69	\$2,717,095	\$108,681	.08%
ALLISON*	52	\$1,507,502	\$60,299	.04%
APLINGTON	43	\$1,082,433	\$43,263	.03%
DUMONT	28	\$254,508	\$10,160	.01%
NEW HARTFORD	11	\$102,609	\$4,075	.00%
AREDALE	15	\$85,490	\$3,419	.00%
BRISTOW				
NON-PERMIT	3	\$51,559	\$2,062	.00%
OTHER	137	\$1,304,663	\$52,180	.04%
* TOTAL COUNTY *	647	\$12,826,814	\$512,977	.36%
CALHOUN COUNTY				
CALHOUN	101	\$2,854,751	\$114,186	.08%
LAKE CITY	92	\$2,651,693	\$106,072	.07%
MANSON	116	\$3,129,618	\$125,176	.09%
ROCKWELL CITY*	35	\$237,619	\$9,503	.01%
LOHRVILLE	41	\$890,175	\$35,605	.02%
POMEROY	27	\$963,744	\$38,548	.03%
FARNHAMVILLE	10	\$27,410	\$1,098	.00%
SOMERS				
NON-PERMIT	9	\$22,508	\$901	.00%
OTHER	82	\$573,961	\$22,958	.02%
* TOTAL COUNTY *	513	\$11,351,679	\$454,049	.32%
CARROLL COUNTY				
CARROLL	369	\$21,723,665	\$868,703	.61%
CARROLL*	77	\$1,902,632	\$76,114	.05%
COON RAPIDS	91	\$2,352,546	\$94,077	.07%
MANNING	41	\$756,530	\$30,259	.02%
BREDA	52	\$1,287,519	\$51,500	.04%
GLIDDEN	25	\$461,808	\$18,472	.01%
ARCADIA	18	\$239,969	\$9,597	.01%
DEDHAM	15	\$646,802	\$25,872	.02%
HALBOUR	29	\$312,160	\$12,485	.01%
TEMPLETON				
NON-PERMIT	2	\$9,096	\$438	.00%
OTHER	103	\$1,263,696	\$50,553	.04%
* TOTAL COUNTY *	842	\$30,956,843	\$1,238,070	.87%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 8

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS	COUNTY				
ATLANTIC*		354	\$16,130,067	\$645,061	.45%
ANITA		74	\$1,073,776	\$42,934	.03%
GRISWOLD		79	\$1,614,656	\$64,594	.05%
LEWIS		27	\$232,138	\$9,286	.01%
CUMBERLAND		22	\$234,207	\$9,368	.01%
MARNE		11	\$43,661	\$1,748	.00%
MASSENA		35	\$644,317	\$25,774	.02%
NON-PERMIT		4	\$11,564	\$463	.00%
OTHER		105	\$1,332,374	\$53,296	.04%
* TOTAL COUNTY *		711	\$21,317,002	\$852,524	.60%
CEDAR	COUNTY				
TIPTON*		182	\$5,747,182	\$229,883	.16%
DURANT		76	\$2,169,430	\$87,551	.06%
MECHANICSVILLE		31	\$467,549	\$18,704	.01%
WEST BRANCH		62	\$1,325,564	\$52,973	.04%
CLARENCE		53	\$905,059	\$36,171	.03%
LOWDEN		48	\$1,014,628	\$40,585	.03%
STANWOOD		43	\$581,151	\$23,246	.02%
BENNETT		30	\$483,591	\$19,342	.01%
NON-PERMIT		6	\$20,302	\$812	.00%
OTHER		130	\$1,429,157	\$57,150	.04%
* TOTAL COUNTY *		681	\$14,163,613	\$566,417	.40%
CERRO GORDO	COUNTY				
MASON CITY*		941	\$56,227,023	\$2,248,862	1.57%
CLEAR LAKE		307	\$12,358,326	\$494,182	.35%
VENTURA		23	\$499,409	\$19,969	.01%
ROCKWELL		44	\$383,058	\$15,325	.01%
DOUGHERTY		11	\$51,989	\$2,080	.00%
MESERVEY		20	\$151,617	\$6,065	.00%
PLYMOUTH		10	\$155,642	\$6,226	.00%
SWALEDALE		17	\$150,196	\$6,006	.00%
THORNTON		25	\$377,817	\$15,096	.01%
NON-PERMIT		17	\$192,049	\$7,664	.01%
OTHER		121	\$2,303,550	\$92,149	.06%
* TOTAL COUNTY *		1,536	\$72,850,678	\$2,913,644	2.04%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1933

PAGE 9

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	294	\$13,162,829	\$520,491	.37%
MARCUS	69	\$1,667,016	\$66,681	.05%
AURELIA	60	\$670,099	\$27,046	.02%
CLEGHORN	12	\$217,505	\$8,699	.01%
MERIDEN	12	\$75,847	\$3,034	.00%
QUIMBY	25	\$651,858	\$26,075	.02%
WASHTA	16	\$55,365	\$2,216	.00%
NON-PERMIT	3	\$37,707	\$1,508	.00%
OTHER	103	\$863,936	\$34,558	.02%
* TOTAL COUNTY *	594	\$17,408,164	\$696,500	.49%
CHICKASAW COUNTY				
NEW HAMPTON*	193	\$7,633,313	\$305,333	.21%
NASHUA	71	\$1,847,506	\$73,902	.05%
FREDERICKSBURG	59	\$973,697	\$38,952	.03%
LAWLER	31	\$890,131	\$35,603	.02%
ALTA VISTA	22	\$414,452	\$16,576	.01%
IONIA	20	\$210,345	\$8,655	.01%
NON-PERMIT	5	\$49,688	\$1,987	.00%
OTHER	134	\$647,865	\$25,915	.02%
* TOTAL COUNTY *	535	\$12,673,027	\$506,923	.35%
CLARKE COUNTY				
OSCEOLA*	215	\$7,335,030	\$293,397	.21%
MURRAY	30	\$227,548	\$9,101	.01%
WOODBURN	10	\$36,330	\$1,454	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	55	\$661,923	\$26,475	.02%
* TOTAL COUNTY *	310	\$8,260,831	\$330,427	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 10

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY	COUNTY				
SPENCER*		513	\$25,557,907	\$1,021,879	.71%
EVERLY		40	\$1,332,628	\$53,307	.04%
PETERSON		39	\$657,671	\$26,258	.02%
DICKENS		13	\$172,534	\$6,900	.00%
FOSTORIA		12	\$173,493	\$6,940	.00%
ROYAL		28	\$214,246	\$8,571	.01%
WEBB		14	\$153,956	\$6,160	.00%
NON-PERMIT		6	\$346,435	\$13,857	.01%
OTHER		103	\$1,020,050	\$40,794	.03%
* TOTAL COUNTY *		768	\$29,628,920	\$1,184,668	.83%
CLAYTON	COUNTY				
ELKADER*		117	\$5,392,034	\$215,683	.15%
GUTTENBERG		100	\$2,737,765	\$109,475	.08%
MONONA		76	\$1,812,715	\$72,509	.05%
STRAWBERRY PT		72	\$1,462,430	\$58,497	.04%
EDGEWOOD		41	\$979,790	\$39,191	.03%
JARNAVILLO		50	\$667,190	\$26,676	.02%
MARQUETTE		21	\$297,076	\$11,882	.01%
MCGREGOR		72	\$1,243,185	\$49,728	.03%
FARMERSBURG		17	\$183,448	\$7,336	.01%
LUANA		20	\$266,741	\$10,670	.01%
VOLGA CITY		14	\$126,048	\$5,040	.00%
NON-PERMIT		5	\$14,120	\$565	.00%
OTHER		169	\$2,301,288	\$91,952	.06%
* TOTAL COUNTY *		774	\$17,483,830	\$699,204	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 11

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON	CLINTON	655	\$44,144,903	\$1,705,698	1.23%
CLINTON*		193	\$8,878,714	\$275,139	.19%
DE WITT		87	\$1,128,138	\$45,124	.03%
CAMANCHE		13	\$83,254	\$3,330	.00%
DELMAR		32	\$104,906	\$6,599	.00%
GRAND MOUND		47	\$522,341	\$20,896	.01%
LOST NATION		41	\$855,950	\$20,241	.02%
WHEATLAND		16	\$316,317	\$12,650	.01%
CALAMUS		10	\$389,666	\$15,576	.01%
CHARLOTTE		10	\$65,729	\$2,628	.00%
GOOSE LAKE		21	\$240,354	\$9,604	.01%
LOW MOOR		10	\$45,171	\$1,800	.00%
TORONTO					
NON-PERMIT		17	\$82,295	\$3,291	.00%
OTHER		199	\$2,670,263	\$106,798	.07%
* TOTAL COUNTY *		1,559	\$57,368,007	\$2,295,382	1.00%
CRAWFORD	CRAWFORD	292	\$12,256,303	\$490,247	.34%
DENISON*		41	\$995,577	\$39,035	.03%
CHARTER OAK		28	\$258,781	\$10,351	.01%
DOW CITY		39	\$780,302	\$31,210	.02%
MANILLA		55	\$691,290	\$27,583	.02%
SCHLESWIG		24	\$155,537	\$6,222	.00%
VAIL		25	\$359,997	\$14,402	.01%
KIRON		10	\$72,175	\$2,867	.00%
RICKETTS		27	\$389,770	\$15,586	.01%
WESTSIDE					
NON-PERMIT		2	\$21,195	\$848	.00%
OTHER		105	\$975,405	\$39,014	.03%
* TOTAL COUNTY *		654	\$10,956,638	\$678,185	.47%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 12

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
DALLAS				
PERRY	285	\$11,127,332	\$445,093	.31%
ADEL*	121	\$5,670,306	\$226,989	.16%
DALLAS CENTER	52	\$646,773	\$25,872	.02%
DEXTER	33	\$776,749	\$31,072	.02%
REDFIELD	43	\$338,329	\$13,450	.01%
WAUKEE	59	\$1,792,430	\$79,695	.06%
WOODWARD	36	\$1,111,997	\$44,419	.03%
BOUTON	10	\$45,091	\$1,803	.00%
DE SOTO	23	\$250,346	\$10,016	.01%
GRANGER	31	\$875,351	\$35,015	.02%
LINDEN	11	\$71,687	\$2,869	.00%
MINBURN	17	\$150,606	\$6,000	.00%
VAN METER	23	\$352,005	\$14,077	.01%
NON-PERMIT	6	\$6,797	\$272	.00%
OTHER	168	\$3,449,193	\$137,971	.10%
* TOTAL COUNTY *	940	\$20,869,074	\$1,074,645	.75%
DAVIS COUNTY				
BLOOMFIELD*	151	\$4,873,591	\$194,943	.14%
DRAKESVILLE	12	\$54,408	\$2,178	.00%
PULASKI	14	\$172,804	\$6,911	.00%
NON-PERMIT	12	\$45,071	\$1,803	.00%
OTHER	131	\$794,192	\$31,768	.02%
* TOTAL COUNTY *	320	\$5,940,126	\$237,603	.17%
DECATUR COUNTY				
LAMONI	62	\$1,862,776	\$74,503	.05%
LEON*	99	\$2,477,549	\$99,057	.07%
DAVIS CITY	15	\$61,061	\$2,444	.00%
DECATUR CITY	13	\$184,725	\$7,390	.01%
GARDEN GROVE	11	\$47,274	\$1,891	.00%
GRAND RIVER	14	\$68,153	\$2,726	.00%
WELDON	14	\$81,083	\$3,243	.00%
NON-PERMIT	3	\$40,252	\$1,610	.00%
OTHER	69	\$251,902	\$10,070	.01%
* TOTAL COUNTY *	320	\$5,074,855	\$202,942	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 13

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	222	\$10,878,567	\$435,133	.30%
EARLVILLE	45	\$695,663	\$27,628	.02%
EDGEWOOD	10	\$108,257	\$4,330	.00%
HOPKINTON	37	\$583,149	\$23,445	.02%
COLESBURG	19	\$340,388	\$13,564	.01%
DELHI	28	\$446,889	\$17,875	.01%
GREELEY	15	\$152,357	\$6,093	.00%
RYAN	20	\$175,190	\$7,006	.00%
NON-PERMIT	4	\$13,426	\$537	.00%
OTHER	160	\$2,281,671	\$91,259	.03%
* TOTAL COUNTY *	560	\$15,678,557	\$627,070	.44%
DES MOINES COUNTY				
BURLINGTON*	755	\$41,795,558	\$1,671,691	1.17%
MEDIAPOLIS	85	\$2,369,885	\$94,797	.07%
WEST BURLINGTON	147	\$8,222,411	\$328,896	.23%
DANVILLE	30	\$853,563	\$34,143	.02%
MIDDLETOWN	11	\$150,479	\$6,020	.00%
NON-PERMIT	15	\$336,001	\$13,440	.01%
OTHER	151	\$1,895,193	\$75,810	.05%
* TOTAL COUNTY *	1,194	\$55,623,090	\$2,224,749	1.55%
DICKINSON COUNTY				
MILFORD	115	\$3,564,330	\$142,573	.10%
SPIRIT LAKE*	201	\$11,612,490	\$472,439	.53%
ARNOLDS PARK	110	\$3,239,508	\$129,527	.09%
LAKE PARK	62	\$1,227,839	\$49,113	.03%
OKOBOJI	41	\$3,783,179	\$151,292	.11%
SUPERIOR	11	\$144,134	\$5,765	.00%
TERRIL	19	\$286,033	\$11,442	.01%
NON-PERMIT	9	\$40,478	\$1,620	.00%
OTHER	154	\$2,927,766	\$117,110	.06%
* TOTAL COUNTY *	722	\$27,025,757	\$1,080,881	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 14

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE	1,565	\$90,232,094	\$3,608,306	2.52%
DUBUQUE*	86	\$2,367,740	\$94,710	.07%
CASCADE	156	\$7,838,241	\$313,463	.22%
BYERSVILLE	30	\$689,031	\$27,560	.02%
EPWORTH	43	\$844,790	\$33,792	.02%
FARLEY	21	\$227,160	\$9,065	.01%
BERNARD	19	\$349,801	\$13,993	.01%
HOLY CROSS	15	\$239,057	\$9,588	.01%
LUXEMBURG	24	\$414,688	\$16,588	.01%
NEW VIENNA	12	\$172,834	\$6,913	.00%
PEOSTA	25	\$366,541	\$14,661	.01%
WORTHINGTON	11	\$59,751	\$2,389	.00%
ZWINGLE				
NON-PERMIT	28	\$236,683	\$9,469	.01%
OTHER	229	\$5,205,452	\$208,135	.15%
* TOTAL COUNTY *	2,264	\$109,244,463	\$4,368,652	3.05%
EMMET COUNTY				
ESTHERVILLE*	266	\$11,776,648	\$471,011	.33%
ARMSTRONG	73	\$1,492,884	\$59,706	.04%
RINGSTED	25	\$745,656	\$29,635	.02%
WALLINGFORD	20	\$101,892	\$4,077	.00%
NON-PERMIT	2	\$3,650	\$146	.00%
OTHER	64	\$509,431	\$20,400	.01%
* TOTAL COUNTY *	470	\$14,631,061	\$565,175	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 15

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
DELWEIN	276	\$10,964,823	\$430,443	.31%
FAYETTE	60	\$588,821	\$23,526	.02%
WEST UNION*	131	\$4,952,780	\$197,421	.14%
ARLINGTON	22	\$362,486	\$15,299	.01%
CLERMONT	26	\$1,360,135	\$54,405	.04%
ELGIN	36	\$620,890	\$24,832	.02%
HAWKEYE	24	\$377,946	\$15,117	.01%
MAYNARD	24	\$848,122	\$33,922	.02%
ST LUCAS	14	\$251,500	\$10,060	.01%
WADENA	13	\$73,186	\$2,929	.00%
WAUCOMA	14	\$252,523	\$10,099	.01%
WESTGATE	13	\$85,817	\$3,432	.00%
NON-PERMIT	13	\$120,684	\$4,827	.00%
OTHER	167	\$3,294,648	\$131,728	.09%
* TOTAL COUNTY *	835	\$24,174,183	\$966,540	.68%
FLOYD COUNTY				
CHARLES CITY*	339	\$14,713,445	\$588,539	.41%
NORA SPRINGS	65	\$810,004	\$32,402	.02%
ROCKFORD	49	\$773,262	\$30,933	.02%
FLOYD	15	\$171,810	\$8,862	.00%
MARBLE ROCK	30	\$307,899	\$12,314	.01%
RUDD	28	\$360,219	\$14,409	.01%
NON-PERMIT	2	\$533	\$21	.00%
OTHER	149	\$1,351,501	\$54,060	.04%
* TOTAL COUNTY *	677	\$18,488,543	\$739,540	.52%
FRANKLIN COUNTY				
HAMPTON*	235	\$8,341,292	\$333,847	.23%
ACKLEY	11	\$116,187	\$4,648	.00%
SHEFFIELD	52	\$1,200,834	\$48,036	.03%
ALEXANDER	12	\$145,316	\$5,813	.00%
COULTER	18	\$198,892	\$7,922	.01%
GENEVA	11	\$193,705	\$7,749	.01%
LATIMER	33	\$722,460	\$28,893	.02%
NON-PERMIT	3	\$34,036	\$1,362	.00%
OTHER	101	\$1,467,183	\$58,681	.04%
* TOTAL COUNTY *	478	\$12,419,885	\$496,751	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 16

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
FREMONT	75	\$1,996,255	\$79,854	.06%
HAMBURG	61	\$932,813	\$37,292	.03%
SIDNEY*	54	\$630,294	\$25,205	.02%
TABOR	18	\$114,680	\$4,588	.00%
FARRAGUT	12	\$100,508	\$4,020	.00%
RANDOLPH	11	\$132,402	\$5,297	.00%
RIVERTON	10	\$41,331	\$1,653	.00%
THURMAN				
NON-PERMIT	4	\$78,093	\$3,123	.00%
OTHER	95	\$3,124,426	\$124,950	.09%
* TOTAL COUNTY *	340	\$7,150,802	\$285,962	.20%
GREENE COUNTY				
GREENE	218	\$9,228,378	\$369,107	.26%
JEFFERSON*	56	\$295,947	\$11,638	.01%
CHURDAN	57	\$1,412,295	\$56,493	.04%
GRAND JCT	32	\$566,566	\$22,666	.02%
SCRANTON	22	\$608,436	\$24,337	.02%
PATON	17	\$64,926	\$2,598	.00%
RIPPEY				
NON-PERMIT	4	\$9,360	\$375	.00%
OTHER	59	\$549,548	\$21,984	.02%
* TOTAL COUNTY *	445	\$12,735,456	\$509,398	.36%
GRUNDY COUNTY				
GRUNDY	124	\$5,175,947	\$207,030	.14%
CENTER*	81	\$1,717,450	\$68,700	.05%
REINBECK	56	\$1,444,291	\$57,772	.04%
CONRAD	39	\$1,231,223	\$49,251	.03%
DIKE	43	\$923,615	\$36,877	.03%
WELLSBURG	16	\$193,164	\$7,726	.01%
BEAMAN	16	\$116,950	\$4,678	.00%
HOLLAND				
NON-PERMIT	2	\$1,571	\$63	.00%
OTHER	95	\$517,493	\$20,713	.01%
* TOTAL COUNTY *	474	\$11,322,204	\$452,810	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 17

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	118	\$3,986,356	\$154,400	.11%
PANORA	64	\$1,326,355	\$53,053	.04%
STUART	64	\$1,811,093	\$72,443	.05%
BAYARD	29	\$662,946	\$27,316	.02%
CASEY	29	\$421,221	\$16,816	.01%
BAGLEY	24	\$482,454	\$19,296	.01%
JAMAICA	10	\$61,591	\$2,464	.00%
MENLO	18	\$240,447	\$9,617	.01%
YALE	17	\$174,605	\$6,986	.00%
NON-PERMIT	8	\$18,472	\$738	.00%
OTHER	68	\$526,842	\$20,992	.01%
* TOTAL COUNTY *	449	\$9,732,364	\$389,123	.27%
HAMILTON COUNTY				
WEBSTER CITY*	312	\$10,812,446	\$432,279	.30%
JEWELL	59	\$2,151,688	\$86,073	.06%
STRATFORD	42	\$704,549	\$28,179	.02%
WILLIAMS	33	\$1,023,437	\$40,936	.03%
BLAIRSBURG	17	\$302,004	\$12,080	.01%
ELLSWORTH	25	\$527,408	\$21,095	.01%
KAMRAR	17	\$124,624	\$4,963	.00%
RANDALL	14	\$172,916	\$6,917	.00%
STANHOPE	23	\$273,013	\$10,920	.01%
NON-PERMIT	4	\$30,269	\$1,210	.00%
OTHER	99	\$1,366,238	\$55,451	.04%
* TOTAL COUNTY *	645	\$17,508,794	\$700,125	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 18

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK	COUNTY				
BRITT		117	\$3,751,808	\$150,071	.10%
GARNER*		107	\$4,981,460	\$199,258	.14%
KANAWHA		39	\$1,556,157	\$62,243	.04%
KLEMME		31	\$317,985	\$12,717	.01%
CORWITH		22	\$514,748	\$20,589	.01%
CRYSTAL LAKE		14	\$138,385	\$5,533	.00%
GOODELL		13	\$49,754	\$1,992	.00%
WODEN		19	\$394,719	\$15,708	.01%
FOREST CITY		13	\$116,808	\$4,673	.00%
NON-PERMIT		17	\$10,789	\$432	.00%
OTHER		95	\$1,117,247	\$44,689	.03%
* TOTAL COUNTY *		487	\$12,949,920	\$517,985	.36%
HARDIN	COUNTY				
IOWA FALLS		291	\$12,174,193	\$486,617	.34%
ACKLEY		93	\$1,868,391	\$66,735	.05%
ELDORA*		150	\$3,719,399	\$148,760	.10%
ALDEN		44	\$1,104,216	\$44,168	.03%
HUBBARD		56	\$1,547,318	\$61,896	.04%
RADCLIFFE		29	\$469,040	\$18,763	.01%
NEW PROVIDENCE		13	\$215,425	\$8,617	.01%
STEAMBOAT ROCK		18	\$308,175	\$12,328	.01%
UNION		32	\$811,471	\$32,460	.02%
NON-PERMIT		5	\$38,014	\$1,520	.00%
OTHER		169	\$5,995,904	\$239,638	.17%
* TOTAL COUNTY *		900	\$28,051,596	\$1,121,702	.78%
HARRISON	COUNTY				
DUNLAP		64	\$1,444,206	\$57,769	.04%
LOGAN*		73	\$1,866,045	\$74,645	.05%
MISSOURI VALLEY		133	\$5,143,246	\$205,727	.14%
WOODBINE		62	\$1,524,283	\$60,970	.04%
MONDAMIN		26	\$248,133	\$9,846	.01%
PERSIA		22	\$111,082	\$4,442	.00%
PISGAH		27	\$188,892	\$7,558	.01%
NON-PERMIT		8	\$19,315	\$772	.00%
OTHER		115	\$1,899,853	\$67,992	.05%
* TOTAL COUNTY *		528	\$12,243,055	\$489,721	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 19

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	256	\$13,497,009	\$539,660	.36%
NEW LONDON	64	\$1,166,254	\$47,449	.03%
WAYLAND	35	\$531,877	\$21,276	.01%
WINFIELD	62	\$1,372,923	\$54,916	.04%
OLDS	19	\$362,266	\$14,466	.01%
SALEM	19	\$110,880	\$4,434	.00%
NON-PERMIT	8	\$111,699	\$4,468	.00%
OTHER	145	\$2,106,352	\$84,323	.06%
* TOTAL COUNTY *	608	\$19,262,260	\$771,234	.54%
HOWARD COUNTY				
CRESCO*	179	\$7,563,416	\$302,465	.21%
ELMA	36	\$406,879	\$16,276	.01%
LIME SPRINGS	33	\$354,581	\$14,150	.01%
RICEVILLE	19	\$473,050	\$18,922	.01%
CHESTER	18	\$252,598	\$10,106	.01%
PROTIVIN	25	\$505,393	\$20,216	.01%
NON-PERMIT	2	\$4,520	\$181	.00%
OTHER	94	\$563,422	\$22,334	.02%
* TOTAL COUNTY *	406	\$10,143,659	\$405,670	.26%
HUMBOLDT COUNTY				
HUMBOLDT	202	\$11,160,635	\$447,146	.31%
DAKOTA CITY*	25	\$230,165	\$9,208	.01%
GILMORE CITY	14	\$141,270	\$5,654	.00%
LIVERMORE	31	\$448,765	\$17,959	.01%
BODE	20	\$254,192	\$10,169	.01%
RENWICK	25	\$494,728	\$19,767	.01%
THOR	11	\$146,613	\$5,666	.00%
NON-PERMIT	11	\$54,837	\$2,192	.00%
OTHER	112	\$634,020	\$25,354	.02%
* TOTAL COUNTY *	451	\$13,585,395	\$543,334	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 20

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA	IDA	81	\$1,641,924	\$65,679	.05%
HOLSTEIN	IDA	143	\$6,594,803	\$263,802	.18%
IDA GROVE*	IDA	40	\$552,608	\$22,107	.02%
BATTLE CREEK	IDA	15	\$93,760	\$3,752	.00%
ARTHUR	IDA	17	\$125,926	\$5,037	.00%
GALVA	IDA				
NON-PERMIT		2	\$16,270	\$651	.00%
OTHER		44	\$320,640	\$12,824	.01%
* TOTAL COUNTY *		342	\$9,345,491	\$373,852	.26%
IOWA	IOWA				
MARENGO*	IOWA	113	\$3,579,645	\$143,165	.10%
NORTH ENGLISH	IOWA	50	\$1,883,114	\$75,322	.05%
WILLIAMSBURG	IOWA	99	\$4,603,923	\$184,151	.13%
VICTOR	IOWA	53	\$1,012,264	\$40,491	.03%
LADORA	IOWA	13	\$37,220	\$1,489	.00%
MILLERSBURG	IOWA	13	\$156,366	\$6,255	.00%
PARNELL	IOWA	10	\$70,065	\$2,803	.00%
NON-PERMIT		2	\$2,270	\$91	.00%
OTHER		214	\$9,964,117	\$396,511	.26%
* TOTAL COUNTY *		567	\$21,308,984	\$852,278	.60%
JACKSON	JACKSON				
MAQUOKETA*	JACKSON	296	\$10,435,024	\$417,369	.25%
BELLEVUE	JACKSON	110	\$2,437,207	\$97,275	.07%
PRESTON	JACKSON	55	\$2,138,371	\$85,552	.06%
SABULA	JACKSON	36	\$320,002	\$12,798	.01%
ANDREW	JACKSON	14	\$136,222	\$5,529	.00%
BALDWIN	JACKSON	14	\$46,514	\$1,940	.00%
LA MOTTE	JACKSON	22	\$352,399	\$14,072	.01%
MILES	JACKSON	24	\$788,446	\$31,539	.02%
MONMOUTH	JACKSON	10	\$52,723	\$2,110	.00%
SPRINGBROOK	JACKSON	11	\$104,762	\$4,190	.00%
NON-PERMIT		4	\$29,899	\$1,196	.00%
OTHER		168	\$1,890,436	\$75,603	.05%
* TOTAL COUNTY *		764	\$18,736,027	\$749,153	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1933

PAGE 21

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
JASPER	515	\$23,679,512	\$947,080	.66%
NEWTON*	74	\$4,817,117	\$192,665	.13%
COLFAX	24	\$1,534,733	\$61,390	.04%
MONROE	43	\$520,707	\$20,827	.01%
BAXTER	26	\$192,487	\$7,699	.01%
KELLOGG	49	\$2,417,255	\$96,689	.07%
PRAIRIE CITY	31	\$339,684	\$13,568	.01%
LYNNVILLE	20	\$122,678	\$4,915	.00%
MINGO	37	\$2,134,486	\$85,379	.06%
SULLY				
NON-PERMIT	5	\$17,509	\$700	.00%
OTHER	215	\$2,256,545	\$90,260	.06%
* TOTAL COUNTY *	1,079	\$38,032,913	\$1,521,212	1.06%
JEFFERSON COUNTY				
JEFFERSON	354	\$14,121,956	\$564,337	.39%
FAIRFIELD*	24	\$196,451	\$7,658	.01%
BATAVIA	19	\$223,569	\$8,943	.01%
LIBERTYVILLE	12	\$99,144	\$3,967	.00%
LOCKRIDGE	19	\$177,273	\$7,091	.00%
PACKWOOD				
NON-PERMIT	1	\$1,445	\$58	.00%
OTHER	117	\$1,073,462	\$42,939	.03%
* TOTAL COUNTY *	546	\$15,893,305	\$635,193	.44%
JOHNSON COUNTY				
JOHNSON	1,064	\$60,653,861	\$5,225,510	2.25%
IOWA CITY*	236	\$17,868,073	\$714,725	.50%
CORALVILLE	43	\$406,496	\$16,460	.01%
LONE TREE	31	\$402,478	\$16,099	.01%
OXFORD	54	\$1,074,759	\$42,991	.03%
OLON	17	\$449,317	\$17,972	.01%
HILLS	40	\$1,065,004	\$43,399	.03%
NORTH LIBERTY	26	\$750,125	\$30,007	.02%
SWISHER	11	\$366,455	\$14,658	.01%
TIFFIN				
NON-PERMIT	20	\$99,786	\$3,991	.00%
OTHER	266	\$5,320,350	\$212,613	.15%
* TOTAL COUNTY *	1,832	\$108,558,726	\$4,341,625	3.03%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 22

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	158	\$7,196,901	\$287,677	.20%
MONTICELLO	199	\$7,418,320	\$296,732	.21%
OLIN	43	\$484,171	\$19,367	.01%
OXFORD JCT	36	\$312,193	\$12,486	.01%
WYOMING	37	\$518,674	\$20,662	.01%
ONSLOW	16	\$103,440	\$4,139	.00%
NON-PERMIT	9	\$78,798	\$3,153	.00%
OTHER	234	\$2,677,334	\$107,056	.07%
* TOTAL COUNTY *	732	\$18,790,031	\$751,492	.53%
KEOKUK COUNTY				
KEOTA	65	\$893,901	\$35,754	.02%
SIGOURNEY*	166	\$3,751,341	\$150,033	.10%
DELTA	15	\$66,887	\$2,676	.00%
HEDRICK	43	\$393,763	\$15,736	.01%
RICHLAND	29	\$706,737	\$28,269	.02%
WHAT CHEER	50	\$437,890	\$17,519	.01%
GIBSON	10	\$71,355	\$2,854	.00%
HARPER	11	\$70,354	\$2,813	.00%
KESWICK	18	\$390,898	\$15,635	.01%
OLLIE	14	\$101,912	\$4,076	.00%
SOUTH ENGLISH	15	\$170,594	\$6,766	.00%
NON-PERMIT	10	\$29,273	\$1,171	.00%
OTHER	163	\$1,816,154	\$72,642	.05%
* TOTAL COUNTY *	569	\$8,901,079	\$355,944	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1933

PAGE 23

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH COUNTY				
ALGONA*	324	\$22,103.624	\$883.754	.02%
BANCROFT	51	\$1,811.134	\$72.444	.05%
BURT	22	\$238.014	\$9.521	.01%
LU VERNE	21	\$120.481	\$4.819	.00%
SWEA CITY	46	\$747.756	\$29.905	.02%
TITONKA	38	\$989.530	\$39.582	.03%
WESLEY	26	\$834.084	\$33.365	.02%
WHITTEMORE	35	\$672.913	\$26.914	.02%
FENTON	30	\$339.943	\$13.597	.01%
LAKOTA	21	\$274.492	\$10.979	.01%
LEDYARD	16	\$171.815	\$6.875	.00%
LONE ROCK	13	\$108.319	\$4.333	.00%
NON-PERMIT	3	\$981	\$40	.00%
OTHER	262	\$1,482.170	\$59.277	.04%
* TOTAL COUNTY *	608	\$29,895.268	\$1,195.605	.04%
LEE COUNTY				
FT MADISON*	336	\$14,679.635	\$586.993	.41%
KEOKUK	447	\$21,571.180	\$862.775	.60%
DONNELLSON	60	\$1,169.994	\$46.562	.03%
MONTROSE	29	\$338.624	\$13.542	.01%
WEST POINT	51	\$971.657	\$38.867	.03%
ST PAUL	12	\$575.034	\$23.002	.02%
HOUGHTON	12	\$293.554	\$11.742	.01%
NON-PERMIT	11	\$137.372	\$5.495	.00%
OTHER	272	\$5,907.584	\$236.220	.17%
* TOTAL COUNTY *	1,230	\$45,644.614	\$1,825.198	1.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 24

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	2,959	\$224,184,515	\$8,966,506	6.27%
MARION	502	\$21,769,277	\$870,420	.61%
CENTER POINT	50	\$964,407	\$39,376	.03%
CENTRAL CITY	55	\$638,471	\$25,537	.02%
HIAWATHA	98	\$2,551,826	\$102,042	.07%
LISBON	62	\$924,001	\$36,959	.03%
MT. VERNON	100	\$4,031,737	\$161,203	.11%
COGSON	42	\$822,023	\$32,861	.02%
FAIRFAX	32	\$289,360	\$11,574	.01%
SPRINGVILLE	35	\$630,128	\$25,202	.02%
WALKER	36	\$564,106	\$23,361	.02%
ALBURNETTE	21	\$247,153	\$9,885	.01%
ELY	26	\$515,163	\$20,606	.01%
PALO	19	\$143,236	\$5,729	.00%
NON-PERMIT	18	\$349,605	\$13,965	.01%
OTHER	330	\$4,720,174	\$186,801	.13%
* TOTAL COUNTY *	4,365	\$263,385,202	\$10,534,069	7.36%
LOUISA COUNTY				
COLUMBUS JCT	69	\$2,369,966	\$95,598	.07%
WAPELLO*	87	\$2,434,515	\$97,377	.07%
MORNING SUN	36	\$747,604	\$29,905	.02%
GRANDVIEW	12	\$203,791	\$8,153	.01%
LETTS	11	\$108,504	\$4,340	.00%
OAKVILLE	15	\$122,213	\$4,851	.00%
NON-PERMIT	5	\$11,075	\$443	.00%
OTHER	92	\$976,685	\$39,062	.03%
* TOTAL COUNTY *	327	\$6,994,373	\$279,729	.20%
LUCAS COUNTY				
CHARITON*	233	\$6,713,890	\$268,449	.17%
RUSSELL	21	\$410,546	\$16,408	.01%
LUCAS	18	\$75,856	\$3,034	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	99	\$1,460,407	\$58,419	.04%
* TOTAL COUNTY *	371	\$8,660,699	\$346,310	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 25

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	125	\$3,766,471	\$151,451	.11%
GEORGE	61	\$1,250,500	\$50,020	.03%
DOON	32	\$457,700	\$18,309	.01%
INWOOD	52	\$1,304,767	\$52,165	.04%
LARCHWOOD	44	\$725,833	\$29,033	.02%
LITTLE ROCK	20	\$332,294	\$13,292	.01%
ALVORD	11	\$75,565	\$3,022	.00%
LESTER	20	\$491,365	\$19,655	.01%
NON-PERMIT	2	\$7,697	\$306	.00%
OTHER	65	\$705,197	\$28,209	.02%
* TOTAL COUNTY *	452	\$9,137,955	\$365,484	.26%
MADISON COUNTY				
WINTERSET*	180	\$6,264,200	\$250,569	.16%
EARLHAM	41	\$541,409	\$21,649	.02%
ST CHARLES	26	\$362,136	\$14,484	.01%
TRURO	19	\$90,985	\$3,640	.00%
NON-PERMIT	4	\$34,265	\$1,371	.00%
OTHER	127	\$865,268	\$34,609	.02%
* TOTAL COUNTY *	397	\$8,156,265	\$326,322	.23%
MAHASKA COUNTY				
OSKALOOSA*	483	\$22,049,450	\$861,931	.62%
NEW SHARON	69	\$765,579	\$30,423	.03%
BARNES CITY	12	\$51,729	\$2,068	.00%
FREMONT	24	\$153,586	\$6,141	.00%
LEIGHTON	11	\$64,220	\$2,569	.00%
NON-PERMIT	5	\$8,367	\$334	.00%
OTHER	174	\$1,536,444	\$61,533	.04%
* TOTAL COUNTY *	778	\$24,651,375	\$993,999	.69%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 20

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	274	\$12,210,155	\$468,388	.34%
PELLA	270	\$10,673,073	\$434,924	.30%
PLEASANTVILLE	63	\$908,203	\$36,332	.03%
BUSSEY	19	\$104,547	\$4,180	.00%
MELCHER	34	\$382,079	\$15,283	.01%
NON-PERMIT	11	\$38,446	\$1,539	.00%
OTHER	202	\$2,901,129	\$116,051	.08%
* TOTAL COUNTY *	873	\$27,417,682	\$1,096,697	.77%
MARSHALL COUNTY				
MARSHALLTOWN*	766	\$43,875,522	\$1,754,811	1.25%
STATE CENTER	63	\$940,298	\$37,613	.03%
ALBION	16	\$216,756	\$8,669	.01%
GILMAN	30	\$280,941	\$11,239	.01%
MELBOURNE	33	\$428,973	\$17,156	.01%
LAUREL	19	\$170,141	\$6,803	.00%
LE GRAND	24	\$492,132	\$19,685	.01%
RHODES	14	\$72,842	\$2,914	.00%
NON-PERMIT	3	\$6,232	\$249	.00%
OTHER	156	\$2,769,919	\$110,753	.08%
* TOTAL COUNTY *	1,124	\$49,253,756	\$1,969,892	1.30%
MILLS COUNTY				
GLENWOOD*	131	\$5,914,571	\$236,574	.17%
MALVERN	53	\$1,029,760	\$41,179	.03%
EMERSON	24	\$290,626	\$11,865	.01%
HASTINGS	10	\$92,203	\$3,688	.00%
HENDERSON	13	\$98,040	\$3,922	.00%
SILVER CITY	11	\$88,214	\$3,530	.00%
NON-PERMIT	3	\$10,121	\$404	.00%
OTHER	86	\$694,686	\$27,785	.02%
* TOTAL COUNTY *	331	\$8,224,221	\$328,947	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 27

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	156	\$5,050,486	\$202,019	.14%
ST ANSGAR	55	\$2,807,742	\$112,310	.08%
RICEVILLE	37	\$533,662	\$21,369	.01%
STACYVILLE	35	\$1,054,217	\$42,169	.03%
NON-PERMIT	1	\$12,914	\$517	.00%
OTHER	124	\$1,461,074	\$58,441	.04%
* TOTAL COUNTY *	406	\$10,920,055	\$436,785	.31%
MONONA COUNTY				
ONAWA*	159	\$6,165,014	\$246,601	.17%
MAPLETON	91	\$2,720,152	\$108,605	.08%
UTE	40	\$535,920	\$21,434	.01%
WHITING	33	\$236,202	\$9,449	.01%
BLENCOE	13	\$89,028	\$3,560	.00%
CASTANA	14	\$41,693	\$1,666	.00%
MOORHEAD	20	\$314,117	\$12,564	.01%
SOLDIER	21	\$240,015	\$9,595	.01%
NON-PERMIT	5	\$26,547	\$1,062	.00%
OTHER	69	\$664,379	\$34,579	.02%
* TOTAL COUNTY *	465	\$11,233,067	\$449,315	.31%
MONROE COUNTY				
ALBIA*	179	\$5,658,213	\$234,327	.16%
LOVILIA	26	\$209,755	\$8,369	.01%
NON-PERMIT	1	\$439	\$18	.00%
OTHER	89	\$1,094,561	\$43,760	.03%
* TOTAL COUNTY *	295	\$7,162,968	\$286,514	.20%
MONTGOMERY COUNTY				
RED OAK*	282	\$12,084,263	\$483,053	.34%
VILLISCA	66	\$1,094,988	\$43,772	.03%
STANTON	37	\$611,601	\$32,471	.02%
ELLIOTT	21	\$241,135	\$9,646	.01%
NON-PERMIT	5	\$23,543	\$941	.00%
OTHER	87	\$809,161	\$32,367	.02%
* TOTAL COUNTY *	498	\$15,064,911	\$602,250	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 28

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	684	\$32,680,117	\$1,306,836	.91%
WEST LIBERTY	105	\$2,901,131	\$116,039	.08%
WILTON	98	\$7,968,086	\$318,721	.22%
ATALISSA	16	\$95,984	\$3,840	.00%
CONESVILLE	10	\$78,582	\$3,944	.00%
NICHOLS	17	\$472,098	\$18,864	.01%
NON-PERMIT	18	\$69,759	\$2,790	.00%
OTHER	200	\$3,158,148	\$126,323	.09%
* TOTAL COUNTY *	1,148	\$47,443,905	\$1,897,377	1.33%
OBRIEN COUNTY				
SHELDON	222	\$9,253,378	\$370,063	.26%
HARTLEY	99	\$1,973,361	\$78,936	.06%
PAULLINA	67	\$1,559,159	\$62,366	.04%
PRIMGHAK*	54	\$1,273,415	\$50,882	.04%
SANBORN	63	\$1,085,146	\$43,405	.03%
SUTHERLAND	52	\$666,100	\$26,624	.02%
ARCHER	13	\$159,623	\$6,364	.00%
NON-PERMIT	4	\$28,510	\$1,140	.00%
OTHER	105	\$765,820	\$31,434	.02%
* TOTAL COUNTY *	699	\$16,784,532	\$671,234	.47%
OSCEOLA COUNTY				
SIBLEY*	140	\$4,827,112	\$193,074	.13%
ASHTON	26	\$373,376	\$14,936	.01%
OCHLEYEDAN	35	\$492,032	\$19,661	.01%
HARRIS	11	\$152,230	\$6,091	.00%
MELVIN	21	\$596,912	\$23,675	.02%
NON-PERMIT	1	\$5,809	\$200	.00%
OTHER	69	\$553,627	\$22,145	.02%
* TOTAL COUNTY *	303	\$7,000,296	\$280,002	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 29

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	217	\$7,584,019	\$307,302	.21%
SHENANDOAH	295	\$9,477,321	\$379,091	.26%
ESSEX	42	\$469,315	\$18,775	.01%
BLANCHARD	10	\$33,064	\$1,321	.00%
BRADDYVILLE	11	\$117,895	\$4,717	.00%
COIN	15	\$122,264	\$4,891	.00%
COLLEGE SPRINGS	11	\$77,971	\$3,119	.00%
NON-PERMIT	1	\$47	\$2	.00%
OTHER	93	\$1,303,034	\$52,124	.04%
* TOTAL COUNTY *	695	\$19,284,930	\$771,342	.54%
PALO ALTO COUNTY				
EMMETSBURG*	174	\$6,056,790	\$242,237	.17%
GRAETTINGER	52	\$711,910	\$28,460	.02%
RUTHVEN	36	\$844,995	\$33,797	.02%
WEST BEND	52	\$1,572,610	\$62,908	.04%
AYKSHIRE	13	\$110,241	\$4,412	.00%
MALLARD	19	\$231,006	\$9,240	.01%
NON-PERMIT	2	\$6,253	\$250	.00%
OTHER	69	\$838,205	\$33,531	.02%
* TOTAL COUNTY *	417	\$10,372,010	\$414,855	.29%
PLYMOUTH COUNTY				
LE MARSH	310	\$13,554,740	\$542,096	.36%
AKRON	71	\$1,447,754	\$57,671	.04%
KINGSLEY	78	\$1,555,436	\$62,220	.04%
REMSEN	66	\$2,075,460	\$82,977	.06%
MERRILL	38	\$517,041	\$20,681	.01%
BRUNSVILLE	13	\$75,233	\$3,010	.00%
CRAIG	10	\$61,068	\$2,442	.00%
HINTON	25	\$564,960	\$23,396	.02%
OYENS	12	\$59,731	\$2,382	.00%
WESTFIELD	10	\$71,446	\$3,179	.00%
NON-PERMIT	5	\$46,365	\$1,854	.00%
OTHER	126	\$858,644	\$33,336	.02%
* TOTAL COUNTY *	764	\$20,715,926	\$826,446	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 30

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	40	\$683,313	\$27,335	.02%
LAURENS	109	\$2,462,012	\$99,277	.07%
POCAHONTAS*	144	\$4,746,875	\$189,761	.13%
GILMORE CITY	23	\$578,139	\$23,125	.02%
RULFE	40	\$944,339	\$37,773	.03%
HAVELOCK	14	\$200,314	\$8,014	.01%
PALMER	21	\$328,620	\$13,146	.01%
VARINA	11	\$68,060	\$2,723	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	74	\$545,244	\$21,811	.02%
* TOTAL COUNTY *	482	\$10,576,910	\$422,965	.30%
POLK COUNTY				
DES MOINES*	8,110	\$522,779,711	\$20,909,629	14.01%
WEST DES MOINES	702	\$55,437,483	\$2,217,363	1.55%
URBANDALE	161	\$5,302,046	\$212,053	.15%
ALTOONA	159	\$11,831,805	\$473,220	.33%
ANKENY	385	\$17,126,121	\$685,018	.48%
CLIVE	27	\$2,273,698	\$90,948	.06%
GRIMES	74	\$2,203,406	\$88,133	.06%
MITCHELLVILLE	36	\$361,754	\$14,472	.01%
POLK CITY	46	\$561,036	\$22,441	.02%
BONDURANT	40	\$391,699	\$15,668	.01%
ELKHART	11	\$98,755	\$3,950	.00%
RUNNELLS	33	\$402,400	\$16,097	.01%
JOHNSTON	34	\$841,231	\$33,646	.02%
NON-PERMIT	116	\$2,632,613	\$105,325	.07%
OTHER	149	\$4,696,012	\$187,730	.13%
* TOTAL COUNTY *	8,085	\$626,941,977	\$25,075,711	17.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 31

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,082	\$63,085,556	\$2,523,324	1.76%
AVOCA	91	\$3,250,579	\$129,969	.04%
CARTER LAKE	55	\$1,238,314	\$49,335	.03%
JAKLAND	79	\$1,683,000	\$67,273	.05%
CARSON	31	\$344,661	\$13,764	.01%
NEOLA	39	\$760,464	\$31,239	.02%
WALNUT	42	\$619,796	\$32,791	.02%
CRESCENT	17	\$414,305	\$16,572	.01%
HANCOCK	11	\$147,562	\$5,902	.00%
MACEDONIA	16	\$1,014,217	\$40,569	.03%
MINDEN	30	\$582,903	\$23,317	.02%
TREYNOR	31	\$567,625	\$22,513	.02%
UNDERWOOD	26	\$267,809	\$11,513	.01%
NON-PERMIT	10	\$37,954	\$1,516	.00%
OTHER	297	\$11,416,821	\$456,641	.32%
* TOTAL COUNTY *	1,859	\$85,692,334	\$3,427,460	2.40%
POWESHIEK COUNTY				
GRINWELL	268	\$14,979,714	\$594,163	.42%
BROOKLYN	75	\$4,363,407	\$174,415	.12%
MONTEZUMA*	108	\$2,676,373	\$107,056	.07%
DEEP RIVER	17	\$200,376	\$8,317	.01%
MALCOM	16	\$131,476	\$5,256	.00%
NON-PERMIT	2	\$1,713	\$69	.00%
OTHER	150	\$2,220,103	\$88,606	.06%
* TOTAL COUNTY *	638	\$24,570,169	\$982,766	.69%
RINGGOLD COUNTY				
MOUNT AYR*	110	\$3,315,639	\$132,577	.09%
DIAGONAL	19	\$174,370	\$6,973	.00%
KELLERTON	17	\$126,247	\$5,050	.00%
TINGLEY	14	\$116,670	\$4,668	.00%
NON-PERMIT	1	\$2,261	\$91	.00%
OTHER	63	\$342,602	\$13,710	.01%
* TOTAL COUNTY *	224	\$4,078,209	\$163,069	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 32

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC	COUNTY				
SAC CITY*		152	\$4,379,172	\$175,166	.12%
LAKE VIEW		80	\$2,075,144	\$82,905	.06%
ODEBOLT		65	\$1,423,764	\$56,957	.04%
EARLY		29	\$1,015,140	\$40,607	.03%
SCHALLER		39	\$917,204	\$36,669	.03%
WALL LAKE		41	\$1,051,186	\$42,031	.03%
AUBURN		28	\$364,316	\$14,571	.01%
LYTTON		23	\$328,905	\$13,156	.01%
NON-PERMIT		8	\$75,774	\$3,031	.00%
OTHER		69	\$1,108,429	\$44,321	.03%
* TOTAL COUNTY *		554	\$12,739,054	\$509,436	.36%
SCOTT	COUNTY				
DAVENPORT*		2,405	\$170,928,928	\$6,834,870	4.76%
BETTENDORF		594	\$41,362,362	\$1,655,184	1.16%
BUFFALO		30	\$388,072	\$15,512	.01%
LE CLAIRE		73	\$891,164	\$35,647	.02%
BLUE GRASS		57	\$804,167	\$32,158	.02%
ELDRIDGE		113	\$5,064,712	\$202,581	.14%
PRINCETON		27	\$672,222	\$26,869	.02%
WALCOTT		64	\$3,156,536	\$126,261	.09%
DIXON		14	\$138,515	\$5,541	.00%
DONAHUE		13	\$297,889	\$11,914	.01%
LONG GROVE		13	\$99,963	\$3,999	.00%
MC CAUSLAND		21	\$167,664	\$6,708	.00%
NEW LIBERTY		13	\$44,886	\$1,796	.00%
RIVERDALE		13	\$220,879	\$8,635	.01%
NON-PERMIT		52	\$580,652	\$23,246	.02%
OTHER		244	\$5,058,078	\$202,324	.14%
* TOTAL COUNTY *		3,746	\$229,896,729	\$9,193,465	6.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 33

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
SHELBY	252	\$11,532,761	\$461,257	.32%
HARLAN*	31	\$557,842	\$22,315	.02%
ELK HORN	53	\$374,554	\$14,977	.01%
SHELBY	26	\$257,277	\$10,292	.01%
DEFIANCE	39	\$353,116	\$14,120	.01%
EARLING	36	\$721,650	\$28,675	.02%
IRWIN	21	\$174,563	\$6,980	.00%
PANAMA	15	\$137,424	\$5,497	.00%
PORTSMOUTH	10	\$111,461	\$4,459	.00%
WESTPHALIA				
NON-PERMIT	5	\$13,093	\$404	.00%
OTHER	99	\$969,155	\$38,769	.03%
* TOTAL COUNTY *	567	\$15,200,096	\$607,945	.42%
SIOUX COUNTY				
SIOUX	122	\$2,913,149	\$116,480	.06%
HAWARDEN	55	\$1,461,750	\$58,469	.04%
ALTON	76	\$1,352,827	\$54,113	.04%
HULL	163	\$6,428,541	\$257,144	.18%
ORANGE CITY*	136	\$5,318,479	\$212,739	.15%
ROCK VALLEY	203	\$7,324,735	\$292,955	.20%
SIOUX CENTER	37	\$839,270	\$33,550	.02%
BOYDEN	42	\$642,652	\$25,689	.02%
HOSPERS	43	\$1,361,363	\$54,452	.04%
IRETON	20	\$235,418	\$9,417	.01%
GRANVILLE	17	\$112,288	\$4,492	.00%
MAURICE				
NON-PERMIT	9	\$27,693	\$1,113	.00%
OTHER	186	\$2,081,465	\$83,229	.06%
* TOTAL COUNTY *	1,109	\$30,099,630	\$1,203,848	.84%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 34

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY	COUNTY				
AMES		954	\$60,354,903	\$2,413,990	1.69%
NEVADA*		195	\$8,096,097	\$323,815	.23%
STORY CITY		113	\$3,830,583	\$153,460	.11%
CAMBRIDGE		22	\$136,448	\$5,455	.00%
COLO		31	\$418,455	\$16,736	.01%
MAXWELL		37	\$469,769	\$18,791	.01%
ROLAND		44	\$463,074	\$18,525	.01%
SLATER		45	\$1,377,736	\$55,106	.04%
ZEARING		31	\$524,437	\$20,976	.01%
COLLINS		20	\$133,673	\$5,347	.00%
GILBERT		18	\$167,109	\$6,664	.00%
HUXLEY		54	\$965,539	\$38,620	.03%
MCCALLSBURG		19	\$77,625	\$3,103	.00%
NON-PERMIT		15	\$19,599	\$766	.00%
OTHER		167	\$2,059,766	\$82,377	.06%
* TOTAL COUNTY *		1,785	\$79,100,635	\$3,163,775	2.21%
TAMA	COUNTY				
TAMA		130	\$6,514,097	\$260,524	.18%
DYSART		60	\$1,164,935	\$46,600	.03%
TOLEDO*		109	\$5,287,889	\$211,496	.15%
TRAER		90	\$2,280,508	\$91,145	.06%
GARWIN		25	\$234,623	\$9,381	.01%
GLADSBROOK		57	\$1,460,122	\$58,614	.04%
CHELSEA		29	\$541,857	\$21,673	.02%
CLUTIER		13	\$131,529	\$5,231	.00%
LINCOLN		14	\$255,826	\$10,196	.01%
NON-PERMIT		5	\$20,098	\$805	.00%
OTHER		135	\$637,171	\$25,486	.02%
* TOTAL COUNTY *		667	\$18,534,655	\$741,147	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 35

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
TAYLOR				
BEDFORD*	110	\$2,165,471	\$66,617	.06%
LENOX	75	\$1,857,324	\$74,291	.05%
CLEARFIELD	31	\$270,150	\$10,807	.01%
NEW MARKET	23	\$125,837	\$5,034	.00%
BLOCKTON	15	\$98,113	\$3,844	.00%
GRAVITY	11	\$37,323	\$1,491	.00%
NON-PERMIT	2	\$3,126	\$125	.00%
OTHER	53	\$224,699	\$8,972	.01%
* TOTAL COUNTY *	330	\$4,780,043	\$191,181	.13%
UNION COUNTY				
UNION				
CRESTON*	314	\$13,353,244	\$534,104	.07%
AFTON	46	\$729,444	\$29,152	.02%
LORIMOR	22	\$142,306	\$5,889	.00%
NON-PERMIT	2	\$4,449	\$178	.00%
OTHER	76	\$471,592	\$18,862	.01%
* TOTAL COUNTY *	460	\$14,701,035	\$587,985	.41%
VAN BUREN COUNTY				
VAN BUREN				
KEOSAUQUA*	68	\$1,123,242	\$44,924	.03%
BONAPARTE	26	\$382,884	\$15,314	.01%
FARMINGTON	54	\$584,058	\$23,361	.02%
MILTON	26	\$232,281	\$9,292	.01%
BIRMINGHAM	22	\$188,788	\$6,672	.00%
CANTRIL	23	\$113,938	\$4,556	.00%
STOCKPORT	18	\$194,980	\$7,800	.01%
NON-PERMIT	2	\$1,510	\$60	.00%
OTHER	126	\$807,395	\$32,300	.02%
* TOTAL COUNTY *	369	\$3,607,056	\$144,261	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 36

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	802	\$37,261,699	\$1,489,632	1.04%
ELDON	48	\$788,763	\$31,482	.02%
EDDYVILLE	34	\$389,974	\$15,599	.01%
AGENCY	33	\$365,602	\$14,620	.01%
BLAKESBURG	17	\$142,203	\$5,669	.00%
NON-PERMIT	16	\$92,936	\$3,717	.00%
OTHER	181	\$1,401,885	\$56,072	.04%
* TOTAL COUNTY *	1,131	\$40,443,062	\$1,616,617	1.13%
WARREN COUNTY				
INDIANOLA*	336	\$11,609,140	\$464,309	.32%
CARLISLE	80	\$1,665,190	\$67,406	.05%
NORWALK	74	\$1,312,701	\$52,511	.04%
MILO	23	\$227,228	\$9,089	.01%
CUMMING	10	\$35,477	\$1,419	.00%
HARTFORD	16	\$131,240	\$5,250	.00%
LACONA	24	\$343,540	\$13,741	.01%
MARTENSDALE	18	\$152,776	\$6,110	.00%
NEW VIRGINIA	16	\$256,512	\$10,264	.01%
ST MARYS	10	\$100,502	\$4,259	.00%
NON-PERMIT	8	\$63,234	\$2,728	.00%
OTHER	203	\$2,381,079	\$95,210	.07%
* TOTAL COUNTY *	822	\$18,309,625	\$732,302	.51%
WASHINGTON COUNTY				
WASHINGTON*	324	\$13,167,505	\$520,661	.37%
KALONA	123	\$3,723,669	\$148,926	.10%
BRIGHTON	40	\$407,236	\$16,279	.01%
RIVERSIDE	34	\$436,210	\$17,447	.01%
WELLMAN	66	\$1,832,974	\$73,290	.05%
AINSWORTH	24	\$342,625	\$13,705	.01%
CRAWFORDSVILLE	21	\$160,654	\$6,666	.00%
WEST CHESTER	10	\$27,909	\$1,117	.00%
NON-PERMIT	2	\$3,551	\$142	.00%
OTHER	153	\$1,666,351	\$66,653	.05%
* TOTAL COUNTY *	797	\$21,774,744	\$870,886	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 37

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	111	\$2,273,391	\$90,935	.06%
SEYMOUR	41	\$491,047	\$19,065	.01%
ALLERTON	37	\$221,579	\$8,865	.01%
HUMESTON	44	\$768,036	\$31,523	.02%
LINEVILLE	12	\$141,972	\$5,670	.00%
PROMISE CITY	10	\$126,323	\$5,052	.00%
NON-PERMIT	4	\$32,521	\$1,301	.00%
OTHER	89	\$385,188	\$15,399	.01%
* TOTAL COUNTY *	348	\$4,460,657	\$178,416	.12%
WEBSTER COUNTY				
FT DODGE*	888	\$53,972,820	\$2,158,907	1.51%
GOWRIE	88	\$1,577,030	\$62,849	.04%
DAYTON	42	\$731,712	\$29,268	.02%
LEHIGH	28	\$552,030	\$22,060	.02%
UTHO	11	\$59,927	\$2,396	.00%
BADGER	17	\$291,419	\$11,659	.01%
CALLENDAR	21	\$324,567	\$12,985	.01%
CLARE	12	\$120,759	\$5,069	.00%
DUNCOMBE	16	\$205,300	\$8,213	.01%
HARCOURT	20	\$984,784	\$39,392	.03%
MOORLAND	14	\$112,503	\$4,498	.00%
VINCENT	12	\$301,362	\$12,057	.01%
NON-PERMIT	8	\$8,156	\$326	.00%
OTHER	231	\$4,652,678	\$186,102	.13%
* TOTAL COUNTY *	1,388	\$63,901,073	\$2,555,801	1.79%
WINNEBAGO COUNTY				
FOREST CITY*	145	\$3,739,941	\$149,543	.10%
BUFFALO CENTER	73	\$2,633,222	\$105,220	.07%
LAKE MILLS	105	\$2,047,910	\$113,904	.06%
THOMPSON	35	\$1,212,538	\$48,503	.03%
LELAND	15	\$47,877	\$1,917	.00%
RAKE	20	\$210,997	\$8,439	.01%
NON-PERMIT	4	\$6,203	\$249	.00%
OTHER	91	\$1,037,608	\$73,514	.05%
* TOTAL COUNTY *	488	\$12,538,556	\$501,289	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1963

PAGE 36

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	304	\$15,100.103	\$523.861	.37%
CALMAR	51	\$1,390.587	\$55.823	.04%
OSSIAN	54	\$870.517	\$34.820	.02%
FT. ATKINSON	34	\$383.268	\$15.329	.01%
RIDGEWAY	22	\$174.134	\$6.965	.00%
SPILLVILLE	21	\$378.947	\$15.106	.01%
NON-PERMIT	4	\$19.856	\$7.95	.00%
OTHER	180	\$2,363.762	\$94.551	.07%
* TOTAL COUNTY *	670	\$18,661.174	\$747.050	.52%
WOODBURY COUNTY				
SIOUX CITY*	2,027	\$137,960.686	\$5,518.129	3.86%
MOVILLE	64	\$2,879.230	\$115.170	.08%
ANTHON	52	\$756.530	\$30.261	.02%
CORRECTIONVILLE	58	\$735.521	\$29.421	.02%
DANBURY	29	\$502.028	\$20.076	.01%
SERGEANT BLUFF	56	\$1,259.593	\$50.362	.04%
SLOAN	46	\$759.040	\$30.361	.02%
CUSHING	23	\$128.836	\$5.155	.00%
HORNICK	16	\$264.359	\$10.564	.01%
LAWTON	22	\$310.000	\$12.396	.01%
OTO	12	\$91.428	\$3.658	.00%
PIERSON	27	\$314.557	\$12.583	.01%
SALIA	17	\$184.768	\$7.387	.01%
SMITHLAND	16	\$92.096	\$3.683	.00%
BRONSON	10	\$42.012	\$1.681	.00%
NON-PERMIT	39	\$522.421	\$20.897	.01%
OTHER	93	\$932.978	\$37.319	.03%
* TOTAL COUNTY *	2,607	\$147,736.085	\$5,909.123	4.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

PAGE 39

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH	COUNTY				
MANLY		48	\$566,998	\$22,761	.02%
NORTHWOOD*		98	\$3,702,551	\$148,044	.10%
FERTILE		18	\$167,998	\$6,719	.00%
GRAFTON		21	\$308,978	\$12,358	.01%
HANLONTOWN		15	\$144,565	\$5,781	.00%
JOICE		11	\$101,381	\$4,056	.00%
KENSETT		14	\$415,680	\$16,626	.01%
NON-PERMIT		4	\$8,222	\$325	.00%
OTHER		70	\$575,553	\$23,026	.02%
* TOTAL COUNTY *		299	\$5,993,806	\$239,896	.17%
WRIGHT	COUNTY				
CLARION*		158	\$4,975,766	\$198,953	.14%
EAGLE GROVE		140	\$4,882,264	\$194,470	.14%
BELMOND		129	\$5,578,152	\$223,048	.16%
DOWS		43	\$522,344	\$20,891	.01%
GOLDFIELD		38	\$497,592	\$19,904	.01%
ROMAN		16	\$197,230	\$7,888	.01%
WOOLSTOCK		11	\$769,845	\$31,594	.02%
NON-PERMIT		5	\$9,378	\$375	.00%
OTHER		78	\$975,120	\$39,006	.03%
* TOTAL COUNTY *		618	\$18,405,711	\$738,127	.51%
* LATE FILERS *		6,540	\$51,712,025	\$2,011,734	1.41%
** GRAND TOTAL **		93,555	\$3,579,399,708	\$143,097,825	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 40

NON-RESIDENT CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	\$0
BLDG. MTL.	0	\$0
GEN. MDSE.	0	\$0
FOOD	0	\$0
MOTOR VEH.	0	\$0
APPAREL	0	\$0
HOME FURN.	0	\$0
EAT DRINK	0	\$0
SPECIALTY	0	\$0
SERVICES	0	\$0
WHOLESALE	0	\$0
MISC.	44	\$63,983
* TOTAL *	44	\$63,983

ADAIR CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	10	\$23,792
BLDG. MTL.	19	\$49,484
GEN. MDSE.	6	\$12,093
FOOD	8	\$12,283
MOTOR VEH.	30	\$26,063
APPAREL	8	\$5,965
HOME FURN.	9	\$3,759
EAT DRINK	29	\$38,965
SPECIALTY	52	\$18,357
SERVICES	111	\$33,149
WHOLESALE	59	\$36,416
MISC.	49	\$74,259
* TOTAL *	370	\$364,585

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 41

ADAMS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$8,849
BLDG. MTL.	6	\$14,460
GEN. MDSE.		
FOOD		
MOTOR VEH.	16	\$17,894
APPAREL	5	\$1,009
HOME FURN.		
EAT DRINK	16	\$13,875
SPECIALTY	32	\$12,833
SERVICES	50	\$14,283
WHOLESALE	24	\$39,290
MISC.	27	\$44,966
* TOTAL *	193	\$167,481

ALLAMAKEE CLASS	WAUKON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$26,295	14	\$93,300	20	\$119,595
BLDG. MTL.	5	\$15,276	18	\$34,850	23	\$50,126
GEN. MDSE.	6	\$28,413	7	\$9,073	13	\$37,491
FOOD	6	\$30,494	8	\$12,618	14	\$43,112
MOTOR VEH.	20	\$24,154	24	\$14,022	44	\$38,776
APPAREL	9	\$10,327	8	\$4,395	17	\$14,722
HOME FURN.	5	\$7,187	6	\$4,699	11	\$11,886
EAT DRINK	16	\$14,714	34	\$30,206	50	\$50,920
SPECIALTY	24	\$15,132	51	\$8,381	75	\$23,513
SERVICES	63	\$22,266	100	\$32,888	163	\$55,154
WHOLESALE	12	\$35,350	31	\$37,217	43	\$72,573
MISC.	16	\$10,640	40	\$38,525	56	\$49,165
* TOTAL *	190	\$240,254	341	\$320,785	531	\$567,039

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 42

APPANOOSE CLASS	CENTERVILLE*		OTHER		COUNTY TOTAL	
	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$73,623	11	\$33,445	17	\$107,068
BLDG. MTL.	10	\$30,553	7	\$7,224	17	\$37,777
GEN. MDSE.	11	\$69,689			11	\$69,689
FOOD	10	\$45,888	4	\$4,198	14	\$50,086
MOTOR VEH.	24	\$34,771	15	\$3,989	39	\$38,760
APPAREL	10	\$18,906			10	\$18,906
HOME FURN.	13	\$13,772			13	\$13,772
EAT DRINK	19	\$31,991	20	\$12,522	39	\$44,513
SPECIALTY	56	\$23,301	53	\$3,538	109	\$26,839
SERVICES	88	\$33,844	76	\$10,293	164	\$44,137
WHOLESALE	19	\$43,495	23	\$12,602	42	\$56,097
MISC.	25	\$52,884	36	\$6,667	61	\$59,551
* TOTAL *	291	\$472,717	250	\$94,483	541	\$567,200

ADDUBON CLASS	ADDUBON*		OTHER		COUNTY TOTAL	
	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	\$3,704	9	\$3,704
BLDG. MTL.	6	\$6,584	6	\$1,904	12	\$8,488
GEN. MDSE.						
FOOD	5	\$12,372			5	\$12,372
MOTOR VEH.	7	\$13,258	9	\$6,053	16	\$19,311
APPAREL	6	\$6,817			6	\$6,817
HOME FURN.	9	\$13,675			9	\$13,675
EAT DRINK	4	\$13,973	17	\$8,016	21	\$22,589
SPECIALTY	22	\$20,543	24	\$1,885	46	\$22,428
SERVICES	47	\$24,725	47	\$12,160	94	\$36,885
WHOLESALE	15	\$22,146	25	\$10,133	40	\$32,279
MISC.	33	\$97,628	35	\$13,143	68	\$110,771
* TOTAL *	159	\$231,721	172	\$63,598	331	\$295,319

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 43

BENTON CLASS	BELLE PLAINE NO. OF BUS.	COMPUTED TAX	VINTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					19	\$29,133
BLDG. MTL.			5	\$23,658	23	\$25,270
GEN. MDSE.			6	\$16,788		
FOOD			5	\$20,984	10	\$12,995
MOTOR VEH.	10	\$20,654	19	\$21,837	30	\$17,428
APPAREL	7	\$7,935	6	\$12,809		
HOME FURN.			8	\$17,948	9	\$5,900
EAT DRINK	10	\$9,595	18	\$29,387	37	\$23,058
SPECIALTY	13	\$5,553	34	\$20,137	66	\$19,300
SERVICES	30	\$11,577	56	\$20,801	137	\$26,520
WHOLESALE	13	\$12,111	17	\$41,500	65	\$50,573
MISC.	30	\$70,697	34	\$107,048	61	\$17,480
* TOTAL *	119	\$130,122	208	\$332,963	465	\$229,669

BENTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	19	\$29,133
BLDG. MTL.	26	\$48,934
GEN. MDSE.	6	\$16,788
FOOD	21	\$33,979
MOTOR VEH.	59	\$59,919
APPAREL	13	\$20,744
HOME FURN.	17	\$23,854
EAT DRINK	65	\$62,040
SPECIALTY	115	\$44,990
SERVICES	229	\$60,896
WHOLESALE	95	\$104,250
MISC.	125	\$195,225
* TOTAL *	792	\$700,754

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 44

BLACK HAWK CLASS	WATERLOO* NO. OF BUS.	COMPUTED TAX	CEDAR FALLS NO. OF BUS.	COMPUTED TAX	EVANS DALE NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$702,243	7	\$210,110		
BLDG. MTL.	61	\$259,713	21	\$105,910		
GEN. MDSE.	25	\$858,312	10	\$86,552		
FOOD	58	\$249,847	30	\$91,021		
MOTOR VEH.	139	\$237,264	60	\$119,321	5	\$4,793
APPAREL	60	\$140,715	35	\$95,309		
HOME FURN.	81	\$227,118	36	\$73,261		
EAT DRINK	165	\$420,358	71	\$235,482	12	\$17,235
SPECIALTY	373	\$326,670	201	\$155,978	22	\$5,351
SERVICES	554	\$596,377	225	\$205,791	25	\$16,988
WHOLESALE	162	\$598,100	56	\$98,071	7	\$1,513
MISC.	213	\$349,473	73	\$107,477	21	\$25,399
* TOTAL *	1,905	\$5,026,410	825	\$1,584,295	92	\$71,279

BLACK HAWK CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	12	\$30,677	33	\$1,003,036
BLDG. MTL.	14	\$44,051	96	\$409,880
GEN. MDSE.	6	\$5,022	41	\$949,886
FOOD	9	\$15,243	97	\$356,111
MOTOR VEH.	26	\$17,821	230	\$374,219
APPAREL			95	\$236,024
HOME FURN.	12	\$4,792	129	\$305,171
EAT DRINK	33	\$26,208	281	\$699,283
SPECIALTY	63	\$27,367	659	\$515,360
SERVICES	125	\$39,126	929	\$858,282
WHOLESALE	45	\$55,727	270	\$753,411
MISC.	82	\$19,843	389	\$502,192
* TOTAL *	427	\$265,877	3,249	\$6,967,861

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 45

BOONE CLASS	BOONE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	8	\$119,646	14	\$56,059	22	\$175,705
BLDG. MTL.	16	\$41,087	13	\$17,626	29	\$58,713
GEN. MDSE.	11	\$68,910			11	\$68,910
FOOD	10	\$51,188	12	\$13,085	22	\$64,273
MOTOR VEH.	26	\$49,517	25	\$15,073	51	\$64,590
APPAREL	13	\$21,956			13	\$21,956
HOME FURN.	13	\$51,432	11	\$5,055	24	\$56,487
EAT DRINK	35	\$69,327	26	\$10,746	57	\$80,073
SPECIALTY	87	\$48,948	71	\$5,966	158	\$54,916
SERVICES	131	\$53,342	97	\$18,763	228	\$72,105
WHOLESALE	31	\$64,193	26	\$26,917	57	\$91,110
MISC.	49	\$47,246	58	\$57,143	107	\$104,389
* TOTAL *	430	\$686,792	351	\$226,537	781	\$913,329

BREMER CLASS	WAVERLY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	\$49,394	20	\$49,394
BLDG. MTL.	7	\$35,390	22	\$43,084	29	\$78,474
GEN. MDSE.	7	\$48,526	7	\$7,099	14	\$55,625
FOOD	5	\$34,167	15	\$16,171	20	\$50,338
MOTOR VEH.	28	\$40,047	21	\$22,878	49	\$62,925
APPAREL	16	\$24,473	10	\$2,106	26	\$26,579
HOME FURN.	10	\$16,704	16	\$6,588	26	\$23,292
EAT DRINK	19	\$43,030	24	\$28,581	43	\$71,611
SPECIALTY	51	\$35,414	86	\$21,339	137	\$56,753
SERVICES	82	\$132,915	143	\$46,865	225	\$179,780
WHOLESALE	21	\$53,352	51	\$81,132	72	\$134,484
MISC.	36	\$76,867	77	\$32,916	113	\$109,783
* TOTAL *	282	\$540,865	495	\$350,407	777	\$891,272

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 46

BUCHANAN CLASS	INDEPENDENCE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			17	\$38,035	17	\$38,035
BLDG. MTL.	9	\$24,380	18	\$45,175	27	\$69,555
GEN. MDSE.	6	\$35,397	5	\$4,350	11	\$39,753
FOOD	5	\$34,303	10	\$6,335	15	\$40,638
MOTOR VEH.	19	\$27,961	31	\$32,662	50	\$60,623
APPAREL	9	\$8,828			9	\$8,828
HOME FURN.	6	\$8,098	12	\$6,523	20	\$14,621
EAT DRINK	21	\$35,432	30	\$28,421	57	\$63,853
SPECIALTY	49	\$31,940	64	\$8,117	113	\$40,057
SERVICES	72	\$20,972	142	\$30,191	214	\$57,163
WHOLESALE	25	\$72,707	62	\$99,745	87	\$172,452
MISC.	30	\$87,867	50	\$23,415	80	\$111,282
* TOTAL *	201	\$387,865	447	\$328,975	708	\$716,840

BUENA VISTA CLASS	STORM LAKE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$105,445	18	\$36,517	27	\$143,962
BLDG. MTL.	10	\$31,970	19	\$85,575	29	\$117,545
GEN. MDSE.	9	\$91,393	7	\$5,965	16	\$97,358
FOOD	6	\$42,990	7	\$4,920	13	\$47,910
MOTOR VEH.	31	\$56,884	24	\$15,301	55	\$72,185
APPAREL	16	\$42,810			16	\$42,810
HOME FURN.	25	\$29,394	7	\$15,796	32	\$45,190
EAT DRINK	26	\$81,762	35	\$19,898	63	\$101,660
SPECIALTY	60	\$70,948	61	\$13,141	121	\$84,089
SERVICES	131	\$85,123	110	\$24,327	241	\$109,450
WHOLESALE	27	\$70,445	50	\$89,781	77	\$160,226
MISC.	40	\$88,442	71	\$33,319	111	\$121,761
* TOTAL *	392	\$797,606	409	\$346,540	801	\$1,144,146

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 47

BUTLER CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	31	\$135,712
BLDG. MTL.	29	\$65,660
GEN. MDSE.	13	\$19,859
FOOD	21	\$16,173
MOTOR VEH.	44	\$32,420
APPAREL	10	\$5,870
HOME FURN.	22	\$11,075
EAT DRINK	41	\$32,524
SPECIALTY	91	\$16,003
SERVICES	212	\$58,858
WHOLESALE	59	\$89,461
MISC.	74	\$29,362
* TOTAL *	647	\$512,977

CALHOUN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	18	\$90,592
BLDG. MTL.	20	\$29,128
GEN. MDSE.	11	\$14,616
FOOD	16	\$24,900
MOTOR VEH.	30	\$26,758
APPAREL	4	\$16,200
HOME FURN.	18	\$13,120
EAT DRINK	32	\$30,645
SPECIALTY	75	\$22,774
SERVICES	155	\$50,059
WHOLESALE	60	\$123,457
MISC.	69	\$11,798
* TOTAL *	513	\$454,049

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 48

CARROLL CLASS	CARROLL* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$121,802	26	\$41,212	32	\$163,014
BLDG. MTL.	14	\$72,312	20	\$35,793	34	\$108,105
GEN. MDSE.	6	\$123,886	6	\$5,785	14	\$129,671
FOOD	9	\$63,068	11	\$8,329	20	\$71,397
MOTOR VEH.	24	\$64,589	30	\$26,657	54	\$91,246
APPAREL	17	\$33,644			17	\$33,644
HOME FURN.	17	\$44,061	11	\$8,173	28	\$52,234
EAT DRINK	33	\$75,971	43	\$36,550	76	\$112,521
SPECIALTY	57	\$60,615	65	\$12,719	122	\$73,334
SERVICES	117	\$66,864	120	\$51,470	237	\$118,334
WHOLESALE	48	\$123,400	67	\$94,616	115	\$218,016
MISC.	39	\$18,491	54	\$48,057	93	\$66,548
* TOTAL *	389	\$686,703	453	\$369,367	642	\$1,236,070

CASS CLASS	ATLANTIC* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	\$24,238	20	\$24,238
BLDG. MTL.	12	\$62,146	11	\$13,071	23	\$75,217
GEN. MDSE.	10	\$93,204	6	\$6,176	16	\$99,380
FOOD	10	\$53,310	7	\$9,799	17	\$63,109
MOTOR VEH.	34	\$31,507	27	\$21,972	61	\$53,479
APPAREL	20	\$32,275			20	\$32,275
HOME FURN.	14	\$14,613	14	\$3,128	28	\$17,741
EAT DRINK	21	\$51,400	24	\$22,149	45	\$73,549
SPECIALTY	54	\$47,180	52	\$9,913	106	\$57,093
SERVICES	93	\$55,494	110	\$31,301	203	\$86,795
WHOLESALE	35	\$94,911	41	\$47,640	76	\$142,551
MISC.	51	\$109,021	45	\$16,076	96	\$127,097
* TOTAL *	354	\$645,061	357	\$207,463	711	\$852,524

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1933

PAGE 49

CEDAR CLASS	TIPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			18	\$28,296	18	\$28,296
BLDG. MTL.	5	\$15,176	10	\$17,499	15	\$32,675
GEN. MDSE.	5	\$15,557	7	\$7,983	12	\$23,540
FOOD	6	\$10,214	11	\$11,167	17	\$27,381
MOTOR VEH.	11	\$15,221	35	\$33,556	46	\$48,779
APPAREL	7	\$13,265	5	\$1,090	12	\$14,355
HOME FURN.	5	\$11,401	10	\$3,118	15	\$14,519
EAT DRINK	12	\$10,596	32	\$41,524	44	\$52,120
SPECIALTY	30	\$12,412	81	\$15,969	111	\$28,401
SERVICES	54	\$19,662	150	\$45,916	204	\$65,798
WHOLESALE	23	\$43,430	63	\$92,194	86	\$135,624
MISC.	24	\$56,729	79	\$38,200	101	\$94,929
* TOTAL *	182	\$229,863	499	\$336,534	681	\$566,417

CERRO GORDO CLASS	MASON CITY* NO. OF BUS.	COMPUTED TAX	CLEAR LAKE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$260,110	6	\$57,198	11	\$6,983
BLDG. MTL.	23	\$92,319	7	\$29,213	9	\$27,930
GEN. MDSE.	13	\$426,650	10	\$19,186		
FOOD	22	\$102,033	5	\$34,143	9	\$5,165
MOTOR VEH.	58	\$123,778	28	\$62,586	14	\$11,051
APPAREL	35	\$98,921	10	\$17,022		
HOME FURN.	40	\$77,892	15	\$11,123		
EAT DRINK	65	\$187,274	31	\$88,709	22	\$45,978
SPECIALTY	198	\$189,200	55	\$40,744	42	\$10,877
SERVICES	277	\$295,547	66	\$67,069	75	\$17,262
WHOLESALE	80	\$302,165	25	\$23,933	44	\$16,016
MISC.	101	\$92,973	27	\$43,232	62	\$27,338
* TOTAL *	941	\$2,248,862	307	\$494,182	288	\$170,600

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 50

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	26	\$326,291
BLDG. MTL.	34	\$149,462
GEN. MDSE.	23	\$445,838
FOOD	36	\$141,341
MOTOR VEH.	100	\$197,417
APPAREL	45	\$115,943
HOME FURN.	55	\$89,015
EAT DRINK	138	\$321,961
SPECIALTY	295	\$240,821
SERVICES	440	\$379,898
WHOLESALE	149	\$342,114
MISC.	190	\$163,543
* TOTAL *	1,536	\$2,913,644

CHEROKEE CLASS	CHEROKEE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$97,458	16	\$21,254	23	\$118,712
BLDG. MTL.	9	\$19,032	6	\$34,293	15	\$53,325
GEN. MDSE.	6	\$61,126	5	\$4,046	11	\$65,174
FOOD	10	\$41,319			10	\$41,319
MOTOR VEH.	24	\$46,627	16	\$9,244	40	\$55,871
APPAREL	14	\$29,440			14	\$29,440
HOME FURN.	10	\$17,786	9	\$2,710	19	\$20,496
EAT DRINK	19	\$34,917	16	\$10,038	35	\$44,955
SPECIALTY	52	\$35,248	55	\$13,454	107	\$48,702
SERVICES	89	\$35,315	96	\$26,776	185	\$62,091
WHOLESALE	23	\$44,735	32	\$23,615	55	\$68,350
MISC.	31	\$63,488	49	\$24,385	80	\$87,873
* TOTAL *	294	\$526,491	300	\$169,617	594	\$696,108

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 31

CHICKASAW CLASS	NEW HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			16	\$29,803	16	\$29,803
BLDG. MTL.			15	\$17,942	15	\$17,942
GEN. MDSE.	6	\$20,688			6	\$20,688
FOOD			9	\$6,903	9	\$6,903
MOTOR VEH.	25	\$41,344	25	\$22,918	50	\$64,262
APPAREL	9	\$6,475			9	\$6,475
HOME FURN.	7	\$10,201	6	\$4,317	13	\$14,518
EAT DRINK	11	\$17,540	26	\$25,106	37	\$42,646
SPECIALTY	37	\$18,968	51	\$9,303	88	\$28,271
SERVICES	50	\$35,783	98	\$21,437	148	\$57,220
WHOLESALE	18	\$57,217	41	\$33,480	59	\$90,697
MISC.	30	\$97,117	55	\$30,381	85	\$127,498
* TOTAL *	193	\$305,333	342	\$201,590	535	\$506,923

CLARKE CLASS	OSCEOLA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES					7	\$29,459
BLDG. MTL.	7	\$29,459			7	\$29,459
GEN. MDSE.					7	\$29,401
FOOD	7	\$29,401			7	\$29,401
MOTOR VEH.	20	\$17,045	8	\$937	28	\$18,582
APPAREL	6	\$6,934			6	\$6,934
HOME FURN.	10	\$4,920			10	\$4,920
EAT DRINK	19	\$32,376			19	\$32,376
SPECIALTY	41	\$14,319	16	\$3,306	57	\$17,625
SERVICES	65	\$25,590	31	\$10,153	96	\$35,743
WHOLESALE	16	\$12,913	15	\$3,637	31	\$16,550
MISC.	24	\$119,840	25	\$18,997	49	\$138,837
* TOTAL *	215	\$293,397	95	\$37,030	310	\$330,427

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 52

CLAY CLASS	SPENCER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$84,475	18	\$7,184	24	\$91,659
BLDG. MTL.	18	\$69,913	9	\$11,184	27	\$81,097
GEN. MDSE.	12	\$130,637			12	\$130,637
FOOD	9	\$56,984	7	\$2,490	16	\$59,474
MOTOR VEH.	31	\$95,023	15	\$8,960	46	\$103,983
APPAREL	33	\$66,500			33	\$66,500
HOME FURN.	26	\$59,743			26	\$59,743
EAT DRINK	44	\$105,479	19	\$9,459	63	\$114,938
SPECIALTY	93	\$97,867	40	\$4,164	133	\$102,031
SERVICES	150	\$117,862	69	\$8,873	219	\$126,735
WHOLESALE	42	\$101,206	37	\$62,496	79	\$163,704
MISC.	49	\$36,088	41	\$27,977	90	\$64,065
* TOTAL *	513	\$1,021,679	255	\$162,787	768	\$1,184,466

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	34	\$90,111
BLDG. MTL.	36	\$97,671
GEN. MDSE.	16	\$17,808
FOOD	26	\$33,565
MOTOR VEH.	59	\$45,941
APPAREL	8	\$12,495
HOME FURN.	20	\$22,513
EAT DRINK	66	\$61,722
SPECIALTY	112	\$37,422
SERVICES	218	\$61,345
WHOLESALE	96	\$194,194
MISC.	81	\$22,417
* TOTAL *	774	\$699,204

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 53

CLINTON CLASS	CLINTON* NO. OF BUS.	COMPUTED TAX	DE WITT NO. OF BUS.	COMPUTED TAX	CAMANCHE NO. OF BUS.	COMPUTED TAX
UTILITIES	11	\$254,022				
BLDG. MTL.	23	\$86,147				
GEN. MDSE.	14	\$277,024	5	\$26,954		
FOOD	26	\$110,462				
MOTOR VEH.	61	\$164,669	13	\$10,044	6	\$1,606
APPAREL	26	\$35,276				
HOME FURN.	31	\$84,580	12	\$18,074		
EAT DRINK	90	\$205,563	14	\$22,261	7	\$6,224
SPECIALTY	157	\$216,383	22	\$17,396	20	\$2,025
SERVICES	276	\$168,716	70	\$15,756	35	\$6,670
WHOLESALE	54	\$66,045	30	\$43,356		
MISC.	86	\$94,611	27	\$121,284	19	\$26,599
* TOTAL *	855	\$1,765,198	193	\$275,139	67	\$45,124

CLINTON CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	\$16,915	35	\$270,937
BLDG. MTL.	17	\$20,911	40	\$107,056
GEN. MDSE.	5	\$1,849	24	\$305,832
FOOD	7	\$3,513	33	\$113,975
MOTOR VEH.	24	\$20,912	104	\$197,436
APPAREL			26	\$35,276
HOME FURN.	7	\$3,665	50	\$106,314
EAT DRINK	36	\$20,730	147	\$254,776
SPECIALTY	67	\$4,123	266	\$239,929
SERVICES	134	\$47,602	515	\$240,744
WHOLESALE	43	\$41,357	127	\$152,760
MISC.	60	\$27,844	192	\$270,336
* TOTAL *	424	\$209,421	1,559	\$2,295,382

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 54

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$72,000	18	\$41,811	23	\$113,811
BLDG. MTL.	10	\$38,059	12	\$14,820	22	\$52,879
GEN. MDSE.	7	\$61,496			7	\$61,496
FOOD	7	\$38,590	13	\$6,991	20	\$45,581
MOTOR VEH.	20	\$30,188	23	\$16,303	43	\$46,491
APPAREL	12	\$20,880			12	\$20,880
HOME FURN.	15	\$12,200	7	\$290	22	\$12,490
EAT DRINK	33	\$60,518	30	\$19,861	63	\$80,379
SPECIALTY	42	\$35,054	49	\$6,973	91	\$42,027
SERVICES	79	\$44,243	120	\$31,336	199	\$75,579
WHOLESALE	26	\$58,134	44	\$31,145	72	\$89,279
MISC.	34	\$18,885	46	\$16,408	80	\$37,293
* TOTAL *	292	\$490,247	362	\$187,938	654	\$678,185

DALLAS	FERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$80,899			25	\$27,623
BLDG. MTL.	7	\$24,291	5	\$13,339	18	\$26,000
GEN. MDSE.	9	\$59,162			10	\$17,890
FOOD					9	\$4,220
MOTOR VEH.	22	\$33,067	11	\$10,615	36	\$26,150
APPAREL	10	\$18,080			6	\$349
HOME FURN.	10	\$7,600			11	\$6,277
EAT DRINK	20	\$35,033	9	\$7,530	31	\$20,283
SPECIALTY	47	\$24,345	21	\$6,725	93	\$32,670
SERVICES	96	\$54,367	43	\$34,803	165	\$79,104
WHOLESALE	24	\$64,835	6	\$17,217	65	\$94,030
MISC.	34	\$43,386	23	\$135,718	64	\$60,985
* TOTAL *	285	\$445,093	120	\$225,947	535	\$403,605

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 55

DALLAS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	31	\$108,522
BLDG. MTL.	30	\$63,636
GEN. MDSE.	19	\$77,072
FOOD	9	\$4,228
MOTOR VEH.	71	\$69,838
APPAREL	16	\$18,432
HOME FURN.	21	\$13,877
EAT DRINK	60	\$62,846
SPECIALTY	161	\$63,746
SERVICES	104	\$168,274
WHOLESALE	97	\$170,082
MISC.	121	\$248,089
* TOTAL *	940	\$1,074,645

DAVIS CLASS	BLOOMFIELD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			12	\$5,543	12	\$5,543
GEN. MDSE.	6	\$12,228			6	\$12,228
FOOD						
MOTOR VEH.	15	\$17,145	8	\$1,980	23	\$19,131
APPAREL	7	\$8,829			7	\$8,829
HOME FURN.						
EAT DRINK	9	\$12,376	9	\$4,130	18	\$16,506
SPECIALTY	20	\$11,915	35	\$5,195	55	\$17,110
SERVICES	55	\$21,494	38	\$5,145	93	\$26,639
WHOLESALE	6	\$17,759	25	\$12,344	31	\$30,103
MISC.	53	\$93,197	40	\$0,317	75	\$101,514
* TOTAL *	151	\$194,943	169	\$42,660	320	\$237,603

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 56

DECATUR CLASS	LAMONI NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			10	\$27,759	10	\$27,759
BLDG. MTL.			6	\$10,513	6	\$10,513
GEN. MDSE.			6	\$8,707	6	\$8,707
FOOD			7	\$9,882	7	\$9,882
MOTOR VEH.	5	\$6,559	20	\$4,397	25	\$10,956
APPAREL			6	\$3,631	6	\$3,631
HOME FURN.			7	\$9,108	7	\$9,108
EAT DRINK	8	\$10,247	14	\$8,924	22	\$19,171
SPECIALTY	19	\$4,665	50	\$9,691	69	\$14,356
SERVICES	22	\$4,924	64	\$13,026	86	\$17,950
WHOLESALE	6	\$12,855	23	\$16,564	31	\$29,419
MISC.	20	\$35,253	23	\$6,237	43	\$41,490
* TOTAL *	82	\$74,503	238	\$128,439	320	\$202,942

DELAWARE CLASS	MANCHESTER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			14	\$6,447	14	\$6,447
BLDG. MTL.	7	\$67,254	14	\$32,767	21	\$100,021
GEN. MDSE.	7	\$47,274			7	\$47,274
FOOD	5	\$26,244	11	\$7,698	16	\$33,942
MOTOR VEH.	20	\$36,045	17	\$7,973	37	\$44,018
APPAREL	9	\$14,618			9	\$14,618
HOME FURN.	7	\$9,090	7	\$3,926	14	\$13,016
EAT DRINK	16	\$22,341	30	\$19,492	46	\$41,833
SPECIALTY	39	\$22,400	36	\$6,469	75	\$28,869
SERVICES	65	\$20,715	106	\$27,407	171	\$48,122
WHOLESALE	22	\$56,805	49	\$62,211	71	\$121,016
MISC.	25	\$10,347	61	\$16,539	79	\$125,894
* TOTAL *	222	\$435,133	338	\$191,937	560	\$627,070

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 57

DES MOINES CLASS	BURLINGTON* NO. OF BUS.	COMPUTED TAX	WEST BURLINGTON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$289,841			6	\$9,873
BLDG. MTL.	17	\$53,551			8	\$28,733
GEN. MDSE.	10	\$251,506	0	\$79,593		
FOOD	41	\$105,156			8	\$7,063
MOTOR VEH.	42	\$91,168	7	\$19,978	34	\$27,565
APPAREL	25	\$59,754	19	\$50,194		
HOME FURN.	41	\$79,395			7	\$10,363
EAT DRINK	72	\$172,972	16	\$14,658	12	\$13,602
SPECIALTY	136	\$117,515	27	\$22,477	55	\$9,765
SERVICES	216	\$179,436	43	\$30,455	73	\$24,056
WHOLESALE	58	\$183,994	9	\$31,486	25	\$22,295
MISC.	86	\$87,403	20	\$50,057	64	\$30,875
* TOTAL *	755	\$1,671,691	147	\$328,698	292	\$224,210

DES MOINES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	\$299,714
BLDG. MTL.	25	\$82,284
GEN. MDSE.	16	\$331,099
FOOD	49	\$112,219
MOTOR VEH.	83	\$138,711
APPAREL	44	\$109,948
HOME FURN.	48	\$89,758
EAT DRINK	100	\$201,232
SPECIALTY	216	\$179,777
SERVICES	334	\$233,947
WHOLESALE	92	\$277,775
MISC.	170	\$166,335
* TOTAL *	1,194	\$2,224,799

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 58

DICKINSON	SPIRIT LAKE*	OTHER	COUNTY TOTAL			
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$104,983	22	\$32,332	28	\$137,315
BLDG. MTL.			14	\$20,955	14	\$20,955
GEN. MDSE.	5	\$38,042	5	\$38,208	10	\$76,250
FOOD	6	\$31,312	7	\$14,408	13	\$45,720
MOTOR VEH.	13	\$29,089	30	\$60,257	43	\$89,346
APPAREL	7	\$29,812	11	\$19,184	18	\$48,996
HOME FURN.	12	\$15,602	16	\$9,741	28	\$25,343
EAT DRINK	19	\$37,063	70	\$158,299	89	\$195,362
SPECIALTY	40	\$89,248	94	\$38,010	134	\$127,258
SERVICES	62	\$51,897	153	\$157,861	215	\$209,758
WHOLESALE	10	\$15,838	36	\$39,854	46	\$55,692
MISC.	21	\$29,553	67	\$20,231	84	\$48,880
* TOTAL *	201	\$472,439	521	\$608,442	722	\$1,080,881

DUBUQUE	DUBUQUE*	DYERSVILLE	OTHER			
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	\$460,218			17	\$25,839
BLDG. MTL.	46	\$194,188			16	\$76,523
GEN. MDSE.	17	\$615,903	5	\$22,743	5	\$6,082
FOOD	57	\$191,413	7	\$8,385	15	\$12,855
MOTOR VEH.	92	\$177,957	10	\$14,282	29	\$51,413
APPAREL	67	\$238,046	9	\$9,336		
HOME FURN.	71	\$119,848	7	\$19,085	8	\$7,015
EAT DRINK	161	\$364,597	13	\$21,937	63	\$69,873
SPECIALTY	323	\$300,189	27	\$17,702	66	\$19,914
SERVICES	433	\$484,096	48	\$37,553	161	\$59,905
WHOLESALE	125	\$283,322	13	\$83,934	71	\$83,748
MISC.	135	\$178,527	17	\$78,449	92	\$33,111
* TOTAL *	1,565	\$3,508,306	156	\$313,463	543	\$446,883

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
/ QUARTER ENDING SEPTEMBER, 1963

PAGE 39

DUBUQUE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	35	\$486,057
BLDG. MTL.	62	\$270,711
GEN. MDSE.	27	\$644,728
FOOD	79	\$212,653
MOTOR VEH.	131	\$243,657
APPAREL	76	\$247,384
HOME FURN.	66	\$146,548
EAT DRINK	237	\$456,407
SPECIALTY	416	\$337,865
SERVICES	662	\$581,551
WHOLESALE	209	\$451,004
MISC.	244	\$290,067
* TOTAL *	2,264	\$4,366,652

EMMET CLASS	ESTHERVILLE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$73,383	9	\$29,306	14	\$102,689
BLDG. MTL.	8	\$32,059	10	\$17,277	18	\$49,336
GEN. MDSE.	12	\$70,932			12	\$70,932
FOOD	5	\$30,078			5	\$30,078
MOTOR VEH.	19	\$32,369	14	\$1,969	33	\$34,338
APPAREL	10	\$20,476			10	\$20,476
HOME FURN.	9	\$18,405			9	\$18,405
EAT DRINK	19	\$37,458	14	\$13,224	33	\$50,682
SPECIALTY	41	\$23,967	33	\$6,443	74	\$30,410
SERVICES	64	\$31,762	61	\$11,802	125	\$43,564
WHOLESALE	24	\$60,351	25	\$18,212	49	\$78,563
MISC.	30	\$13,771	38	\$13,932	68	\$27,703
* TOTAL *	266	\$471,011	204	\$114,164	470	\$585,175

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 63

FAYETTE CLASS	DEWEIN NO. OF BUS.	COMPUTED TAX	WEST UNION* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$75,954	5	\$45,167	24	\$12,551
BLDG. MTL.	10	\$14,657			16	\$31,851
GEN. MDSE.	6	\$48,951			7	\$42,384
FOOD	6	\$27,663			16	\$13,011
MOTOR VEH.	16	\$32,032	13	\$15,842	27	\$10,643
APPAREL	16	\$20,264				
HOME FURN.	12	\$11,435	5	\$21,151	9	\$290
EAT DRINK	23	\$34,905	12	\$13,031	39	\$29,393
SPECIALTY	50	\$30,779	23	\$12,624	48	\$5,060
SERVICES	64	\$58,663	35	\$15,991	122	\$27,646
WHOLESALE	25	\$71,943	9	\$25,660	50	\$119,350
MISC.	21	\$11,177	29	\$46,053	62	\$24,163
* TOTAL *	276	\$438,443	131	\$197,921	420	\$330,176

FAYETTE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	34	\$133,672
BLDG. MTL.	26	\$46,508
GEN. MDSE.	15	\$91,335
FOOD	22	\$40,694
MOTOR VEH.	50	\$60,517
APPAREL	16	\$20,264
HOME FURN.	28	\$32,662
EAT DRINK	74	\$77,351
SPECIALTY	121	\$40,263
SERVICES	241	\$102,502
WHOLESALE	40	\$17,159
MISC.	112	\$88,413
* TOTAL *	835	\$766,540

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 61

FLOYD CLASS	CHARLES CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$96,643	13	\$20,911	20	\$117,554
BLDG. MTL.	9	\$23,974	11	\$23,332	20	\$47,306
GEN. MDSE.	6	\$90,866	7	\$4,911	13	\$95,777
FOOD	9	\$44,755	10	\$4,017	19	\$48,772
MOTOR VEH.	22	\$35,996	16	\$10,979	38	\$46,972
APPAREL	19	\$26,144			19	\$26,144
HOME FURN.	14	\$19,199	8	\$1,490	22	\$20,689
EAT DRINK	24	\$51,189	17	\$10,131	41	\$61,320
SPECIALTY	51	\$44,188	56	\$3,966	107	\$48,154
SERVICES	103	\$44,076	112	\$20,065	215	\$64,141
WHOLESALE	32	\$90,961	40	\$39,797	72	\$130,758
MISC.	41	\$20,546	48	\$11,402	89	\$31,948
* TOTAL *	339	\$586,539	338	\$151,001	677	\$739,540

FRANKLIN CLASS	HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$91,464	11	\$19,649	17	\$111,113
BLDG. MTL.	8	\$36,017	11	\$8,485	19	\$44,502
GEN. MDSE.						
FOOD			9	\$1,911	9	\$1,911
MOTOR VEH.	15	\$36,752	18	\$9,829	33	\$46,581
APPAREL	10	\$11,482			10	\$11,482
HOME FURN.	11	\$6,925	7	\$2,288	18	\$9,213
EAT DRINK	21	\$34,084	12	\$6,296	33	\$40,380
SPECIALTY	40	\$19,225	33	\$6,756	73	\$25,981
SERVICES	64	\$28,800	55	\$11,401	119	\$40,201
WHOLESALE	26	\$26,373	42	\$61,677	70	\$88,050
MISC.	32	\$42,525	43	\$34,812	75	\$77,337
* TOTAL *	235	\$333,647	241	\$163,104	476	\$496,751

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 62

FREMONT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$33,659
BLDG. MTL.	17	\$14,603
GEN. MDSE.	11	\$47,807
FOOD	8	\$30,663
MOTOR VEH.	20	\$26,867
APPAREL	7	\$9,006
HOME FURN.	7	\$3,472
EAT DRINK	30	\$32,430
SPECIALTY	45	\$11,268
SERVICES	113	\$32,957
WHOLESALE	32	\$31,825
MISC.	33	\$11,405
* TOTAL *	340	\$285,962

GREENE CLASS	JEFFERSON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			11	\$10,956	11	\$10,956
BLDG. MTL.	11	\$29,397	9	\$4,144	20	\$33,541
GEN. MDSE.	6	\$26,901	5	\$3,640	11	\$32,541
FOOD	6	\$16,065	5	\$4,661	11	\$20,726
MOTOR VEH.	7	\$13,271	21	\$7,325	28	\$20,596
APPAREL	11	\$10,678			11	\$10,678
HOME FURN.	10	\$5,366	5	\$26	15	\$5,392
EAT DRINK	14	\$23,531	12	\$8,095	26	\$31,626
SPECIALTY	42	\$21,366	26	\$1,241	70	\$22,607
SERVICES	64	\$47,801	75	\$15,357	139	\$63,158
WHOLESALE	20	\$52,001	26	\$71,907	46	\$123,908
MISC.	27	\$120,726	30	\$12,939	57	\$133,665
* TOTAL *	218	\$369,107	227	\$140,291	445	\$509,398

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 63

GRUNDY CLASS	GRUNDY CENTER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$50,765	14	\$30,532	19	\$81,297
BLDG. MTL.	5	\$5,716	9	\$12,995	14	\$18,711
GEN. MDSE.			5	\$7,657	5	\$7,657
FOOD			9	\$8,533	9	\$8,533
MOTOR VEH.	16	\$21,463	21	\$11,359	37	\$32,842
APPAREL						
HOME FURN.			16	\$3,217	16	\$3,217
EAT DRINK	7	\$8,395	24	\$22,274	36	\$30,669
SPECIALTY	18	\$7,822	53	\$7,218	71	\$15,040
SERVICES	32	\$10,128	97	\$24,516	129	\$34,644
WHOLESALE	14	\$52,572	45	\$93,171	59	\$145,743
MISC.	27	\$50,149	52	\$24,306	79	\$74,455
* TOTAL *	124	\$207,030	350	\$245,780	474	\$452,810

GUTHRIE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	25	\$118,969
BLDG. MTL.	14	\$33,378
GEN. MDSE.	9	\$9,835
FOOD	12	\$21,325
MOTOR VEH.	29	\$21,677
APPAREL	9	\$5,428
HOME FURN.	6	\$9,450
EAT DRINK	35	\$36,438
SPECIALTY	65	\$14,609
SERVICES	139	\$29,147
WHOLESALE	45	\$68,751
MISC.	59	\$18,108
* TOTAL *	449	\$369,123

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 64

HAMILTON CLASS	WEBSTER NO. OF BUS.	CITY* COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$71,795	19	\$35,681	25	\$107,476
BLDG. MTL.	12	\$34,871	16	\$20,919	28	\$55,790
GEN. MDSE.	9	\$52,564			9	\$52,564
FOOD	8	\$34,529	7	\$6,163	15	\$40,692
MOTOR VEH.	19	\$24,605	26	\$17,396	45	\$42,001
APPAREL	7	\$23,374			7	\$23,374
HOME FURN.	5	\$14,215	9	\$1,314	14	\$15,529
EAT DRINK	26	\$43,767	22	\$32,482	48	\$76,249
SPECIALTY	66	\$38,718	47	\$12,476	113	\$51,194
SERVICES	89	\$47,981	96	\$30,525	185	\$78,506
WHOLESALE	26	\$33,826	46	\$97,934	72	\$131,760
MISC.	39	\$12,034	45	\$12,936	84	\$24,970
* TOTAL *	312	\$432,279	333	\$267,846	645	\$700,125

HANCOCK CLASS	GARNER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$63,465	15	\$43,009	20	\$106,474
BLDG. MTL.			19	\$41,919	19	\$41,919
GEN. MDSE.			7	\$7,202	7	\$7,202
FOOD	5	\$7,666	10	\$10,577	15	\$18,465
MOTOR VEH.	6	\$5,236	15	\$12,536	21	\$17,774
APPAREL						
HOME FURN.			9	\$5,572	9	\$5,572
EAT DRINK	8	\$6,569	21	\$26,454	29	\$33,023
SPECIALTY	15	\$5,904	53	\$27,556	68	\$33,460
SERVICES	37	\$16,310	120	\$39,710	157	\$56,020
WHOLESALE	13	\$51,229	43	\$88,771	56	\$140,000
MISC.	18	\$42,057	74	\$18,769	82	\$60,826
* TOTAL *	107	\$199,256	360	\$316,727	467	\$515,983

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 05

HARDIN CLASS	IOWA FALLS NO. OF BUS.	COMPUTED TAX	ELDORA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$120,278			21	\$26,054
BLDG. MTL.	6	\$12,899	5	\$7,800	22	\$72,380
GEN. MDSE.	8	\$61,860				
FOOD	10	\$33,991			14	\$14,594
MOTOR VEH.	16	\$27,813	10	\$11,942	31	\$31,303
APPAREL	12	\$24,815	5	\$4,817		
HOME FURN.	8	\$15,106			15	\$10,131
EAT DRINK	21	\$38,311	5	\$8,355	28	\$21,364
SPECIALTY	44	\$34,354	25	\$10,008	69	\$10,373
SERVICES	97	\$45,724	50	\$10,665	120	\$26,253
WHOLESALE	20	\$50,341	14	\$24,224	59	\$241,233
MISC.	36	\$21,125	36	\$70,949	80	\$32,636
* TOTAL *	291	\$486,617	150	\$148,760	459	\$466,325

HARDIN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	30	\$146,332
BLDG. MTL.	33	\$93,079
GEN. MDSE.	8	\$61,860
FOOD	24	\$48,585
MOTOR VEH.	59	\$70,858
APPAREL	17	\$29,632
HOME FURN.	23	\$25,237
EAT DRINK	54	\$68,030
SPECIALTY	138	\$54,735
SERVICES	267	\$82,647
WHOLESALE	93	\$315,995
MISC.	154	\$124,712
* TOTAL *	700	\$1,121,702

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 66

HARRISON CLASS	MISSOURI NO. OF BUS.	VALLEY COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			16	\$61,721	16	\$61,721
BLDG. MTL.	5	\$11,983	17	\$30,420	22	\$42,403
GEN. MDSE.	5	\$16,919	6	\$4,977	11	\$21,896
FOOD			15	\$18,855	15	\$18,855
MOTOR VEH.	15	\$45,050	29	\$21,602	44	\$37,252
APPAREL						
HOME FURN.			11	\$16,299	11	\$16,299
EAT DRINK	15	\$31,023	31	\$25,305	46	\$56,328
SPECIALTY	19	\$7,123	52	\$8,041	71	\$15,164
SERVICES	40	\$14,085	118	\$29,246	158	\$43,331
WHOLESALE	10	\$37,441	55	\$40,885	65	\$78,326
MISC.	24	\$71,503	47	\$31,018	71	\$98,085
* TOTAL *	133	\$205,727	395	\$283,994	528	\$489,721

HENRY CLASS	MT PLEASANT* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$146,514	15	\$33,598	21	\$180,114
BLDG. MTL.	9	\$40,547	11	\$26,532	20	\$67,079
GEN. MDSE.	8	\$63,864			8	\$63,864
FOOD	6	\$33,671	8	\$7,087	14	\$40,758
MOTOR VEH.	21	\$25,243	29	\$21,226	50	\$46,469
APPAREL	7	\$15,838			7	\$15,838
HOME FURN.	8	\$10,368	6	\$13,519	14	\$23,887
EAT DRINK	15	\$41,160	16	\$10,880	31	\$52,040
SPECIALTY	47	\$34,057	60	\$7,566	107	\$41,623
SERVICES	73	\$24,886	100	\$31,490	173	\$56,376
WHOLESALE	20	\$67,529	46	\$45,041	66	\$112,570
MISC.	35	\$30,201	62	\$34,409	97	\$70,610
* TOTAL *	255	\$537,240	353	\$231,354	608	\$771,234

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 67

HOWARD CLASS	CRESCO* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$86,140	8	\$4,035	13	\$90,175
BLDG. MTL.	6	\$40,195	8	\$8,003	16	\$48,198
GEN. MDSE.	6	\$12,210			6	\$12,210
FOOD			7	\$2,731	7	\$2,731
MOTOR VEH.	17	\$15,050	12	\$7,258	29	\$22,308
APPAREL	9	\$10,117			9	\$10,117
HOME FURN.	5	\$8,131			5	\$8,131
EAT DRINK	13	\$11,447	21	\$15,968	34	\$27,415
SPECIALTY	14	\$8,185	34	\$8,703	48	\$16,888
SERVICES	56	\$20,427	71	\$8,731	127	\$29,158
WHOLESALE	17	\$64,081	32	\$35,002	49	\$99,083
MISC.	29	\$26,494	34	\$12,754	63	\$39,248
* TOTAL *	179	\$302,485	227	\$103,185	406	\$405,670

HUMBOLDT CLASS	HUMBOLDT NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$89,293	14	\$11,638	19	\$100,931
BLDG. MTL.	10	\$24,119	11	\$6,523	21	\$30,647
GEN. MDSE.			8	\$2,430	8	\$2,430
FOOD			18	\$17,588	36	\$51,680
MOTOR VEH.	16	\$34,092			16	\$34,092
APPAREL	10	\$13,792			10	\$13,792
HOME FURN.	7	\$9,897			7	\$9,897
EAT DRINK	17	\$32,599	20	\$12,753	37	\$45,352
SPECIALTY	24	\$14,979	43	\$5,075	67	\$20,054
SERVICES	49	\$27,739	61	\$12,195	110	\$39,934
WHOLESALE	28	\$105,725	27	\$15,147	55	\$120,872
MISC.	34	\$94,913	47	\$12,832	81	\$107,745
* TOTAL *	202	\$447,148	249	\$90,186	451	\$543,334

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 68

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	\$86,078
BLDG. MTL.	11	\$30,026
GEN. MDSE.	6	\$24,890
FOOD	11	\$23,237
MOTOR VEH.	28	\$28,607
APPAREL	10	\$7,475
HOME FURN.	11	\$5,357
EAT DRINK	18	\$17,712
SPECIALTY	48	\$13,266
SERVICES	92	\$32,055
WHOLESALE	49	\$76,767
MISC.	42	\$26,362
* TOTAL *	342	\$373,652

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$111,323
BLDG. MTL.	15	\$39,972
GEN. MDSE.	7	\$15,159
FOOD	17	\$44,294
MOTOR VEH.	46	\$47,275
APPAREL	13	\$6,400
HOME FURN.	10	\$31,341
EAT DRINK	43	\$180,045
SPECIALTY	88	\$59,944
SERVICES	179	\$132,092
WHOLESALE	61	\$90,625
MISC.	72	\$93,608
* TOTAL *	567	\$852,278

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 69

JACKSON CLASS	MAQUOKETA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$80,941	21	\$35,785	28	\$124,726
BLDG. MTL.	8	\$31,049	14	\$41,428	22	\$72,477
GEN. MDSE.	7	\$54,424	8	\$6,218	13	\$60,642
FOOD	7	\$32,433	17	\$10,421	24	\$42,854
MOTOR VEH.	26	\$27,772	18	\$15,343	44	\$43,115
APPAREL	14	\$14,325	6	\$4,162	20	\$18,487
HOME FURN.	12	\$15,528	8	\$2,275	20	\$17,803
EAT DRINK	29	\$39,948	44	\$38,071	73	\$78,019
SPECIALTY	41	\$33,223	75	\$25,229	116	\$58,452
SERVICES	100	\$31,164	162	\$38,511	262	\$69,675
WHOLESALE	13	\$23,709	49	\$99,766	62	\$123,475
MISC.	32	\$24,853	48	\$14,575	80	\$39,428
* TOTAL *	296	\$417,369	460	\$331,784	764	\$749,153

JASPER CLASS	NEWTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	8	\$155,078	24	\$146,905	32	\$301,983
BLDG. MTL.	12	\$55,355	22	\$52,908	34	\$108,263
GEN. MDSE.	16	\$106,428	6	\$13,218	22	\$119,646
FOOD	9	\$86,716	12	\$13,079	21	\$99,795
MOTOR VEH.	34	\$37,787	43	\$44,642	77	\$102,429
APPAREL	20	\$32,252	10	\$4,609	20	\$32,252
HOME FURN.	24	\$53,754	30	\$20,541	34	\$56,363
EAT DRINK	37	\$80,902	30	\$20,541	67	\$101,443
SPECIALTY	105	\$64,152	93	\$17,529	198	\$81,681
SERVICES	164	\$154,461	172	\$50,567	336	\$205,028
WHOLESALE	35	\$57,046	73	\$134,935	108	\$191,981
MISC.	51	\$43,147	81	\$76,535	132	\$118,322
* TOTAL *	515	\$947,080	564	\$574,132	1,079	\$1,521,212

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1933

PAGE 70

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$119,465	8	\$3,917	14	\$123,382
BLDG. MTL.	11	\$49,591	7	\$9,330	18	\$58,921
GEN. MDSE.	6	\$48,732			6	\$48,732
FOOD	10	\$45,372			10	\$45,372
MOTOR VEH.	23	\$38,512	14	\$11,152	37	\$49,664
APPAREL	16	\$29,638			16	\$29,638
HOME FURN.	19	\$18,817			19	\$18,817
EAT DRINK	25	\$51,594	10	\$4,816	35	\$56,410
SPECIALTY	73	\$40,573	26	\$7,810	99	\$48,383
SERVICES	95	\$45,705	69	\$10,210	164	\$55,915
WHOLESALE	26	\$29,110	26	\$10,118	52	\$39,228
MISC.	44	\$47,228	32	\$7,503	76	\$54,731
* TOTAL *	354	\$564,337	192	\$70,856	546	\$635,193

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	\$451,555			13	\$10,452
BLDG. MTL.	24	\$127,870	5	\$97,295	15	\$70,454
GEN. MDSE.	14	\$431,708	5	\$78,359	0	\$9,082
FOOD	30	\$203,453	5	\$57,726	10	\$10,535
MOTOR VEH.	57	\$142,721	20	\$33,337	24	\$19,592
APPAREL	64	\$158,345			5	\$538
HOME FURN.	64	\$138,279	15	\$51,101	13	\$6,257
EAT DRINK	103	\$414,577	31	\$155,986	30	\$105,662
SPECIALTY	251	\$404,474	33	\$40,728	88	\$30,164
SERVICES	291	\$320,229	73	\$104,374	173	\$57,117
WHOLESALE	58	\$183,528	17	\$62,404	52	\$50,481
MISC.	115	\$248,263	34	\$33,415	81	\$23,063
* TOTAL *	1,084	\$3,225,510	230	\$714,725	510	\$401,390

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 71

JOHNSON	COUNTY TOTAL
CLASS	NO. OF BUS. COMPUTED TAX
UTILITIES	26 \$462,007
BLDG. MTL.	44 \$295,027
GEN. MDSE.	25 \$519,149
FOOD	45 \$272,214
MOTOR VEH.	101 \$195,050
APPAREL	69 \$158,803
HOME FURN.	92 \$195,637
EAT DRINK	104 \$670,225
SPECIALTY	372 \$475,366
SERVICES	537 \$481,713
WHOLESALE	127 \$304,413
MISC.	230 \$304,741
* TOTAL *	1,832 \$4,341,625

JONES	ANAMOSA*	MONTICELLO	OTHER
CLASS	NO. OF BUS. COMPUTED TAX	NO. OF BUS. COMPUTED TAX	NO. OF BUS. COMPUTED TAX
UTILITIES	5 \$154,989		10 \$10,263
BLDG. MTL.	6 \$15,156	6 \$18,017	14 \$23,070
GEN. MDSE.	5 \$18,931	7 \$20,891	
FOOD	5 \$14,449	10 \$15,122	10 \$4,276
MOTOR VEH.	15 \$11,207	18 \$28,899	25 \$24,143
APPAREL	5 \$3,909	5 \$3,120	
HOME FURN.		10 \$8,745	9 \$604
EAT DRINK	14 \$14,391	10 \$15,357	25 \$21,477
SPECIALTY	25 \$8,982	30 \$23,273	51 \$8,579
SERVICES	45 \$15,529	43 \$12,677	113 \$20,698
WHOLESALE	13 \$23,248	22 \$50,743	52 \$44,160
MISC.	20 \$7,080	32 \$99,882	58 \$16,805
* TOTAL *	158 \$267,877	199 \$296,732	375 \$160,083

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 72

JONES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	21	\$165,252
BLDG. MTL.	26	\$47,049
GEN. MDSE.	12	\$39,822
FOOD	25	\$33,849
MOTOR VEH.	58	\$64,249
APPAREL	10	\$7,035
HOME FURN.	19	\$9,349
EAT DRINK	49	\$51,225
SPECIALTY	112	\$47,834
SERVICES	203	\$48,904
WHOLESALE	67	\$118,151
MISC.	110	\$125,773
* TOTAL *	732	\$751,492

KEOKUK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	19	\$62,216
BLDG. MTL.	24	\$29,443
GEN. MDSE.		
FOOD	16	\$12,240
MOTOR VEH.	40	\$30,918
APPAREL	5	\$3,942
HOME FURN.	13	\$12,126
EAT DRINK	42	\$34,116
SPECIALTY	75	\$14,556
SERVICES	174	\$41,064
WHOLESALE	61	\$84,374
MISC.	80	\$30,927
* TOTAL *	569	\$355,944

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1985

PAGE 73

KOSSUTH CLASS	ALGONA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			23	\$25,301	23	\$25,301
BLDG. MTL.	9	\$29,1835	18	\$30,221	25	\$59,858
GEN. MDSE.	11	\$91,757	5	\$7,700	16	\$44,523
FOOD	8	\$30,653	13	\$8,550	21	\$45,203
MOTOR VEH.	22	\$42,036	35	\$28,597	57	\$70,833
APPAREL	14	\$21,982	7	\$2,522	21	\$24,504
HOME FURN.	11	\$21,212	7	\$5,382	18	\$27,594
EAT DRINK	27	\$51,411	30	\$21,210	57	\$72,627
SPECIALTY	55	\$42,787	76	\$18,082	131	\$60,869
SERVICES	89	\$43,310	132	\$32,134	221	\$75,444
WHOLESALE	37	\$417,143	69	\$98,459	106	\$516,102
MISC.	41	\$88,028	71	\$31,921	112	\$117,449
* TOTAL *	324	\$883,954	484	\$311,651	608	\$1,195,605

LEE CLASS	FT MADISON* NO. OF BUS.	COMPUTED TAX	KEOKUK NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES			10	\$149,056	10	\$38,790
BLDG. MTL.	10	\$47,617	11	\$42,855	10	\$15,142
GEN. MDSE.	8	\$65,681	11	\$92,493	5	\$34,842
FOOD	8	\$30,589	11	\$57,652	12	\$19,200
MOTOR VEH.	30	\$32,877	27	\$60,825	27	\$23,164
APPAREL	11	\$17,902	17	\$30,021		
HOME FURN.	11	\$24,828	14	\$20,587	12	\$17,830
EAT DRINK	42	\$70,714	43	\$82,969	28	\$25,723
SPECIALTY	57	\$37,150	83	\$95,311	80	\$17,079
SERVICES	104	\$59,516	127	\$84,330	130	\$53,287
WHOLESALE	21	\$70,846	28	\$57,992	54	\$78,979
MISC	34	\$129,273	85	\$88,684	70	\$30,970
* TOTAL *	336	\$586,993	447	\$862,775	447	\$375,433

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 74

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	26	\$188,054
BLDG. MTL.	37	\$105,814
GEN. MDSE.	24	\$293,016
FOOD	31	\$127,441
MOTOR VEH.	84	\$216,866
APPAREL	26	\$47,923
HOME FURN.	37	\$63,253
EAT DRINK	113	\$179,806
SPECIALTY	200	\$249,540
SERVICES	367	\$197,135
WHOLESALE	138	\$207,817
MISC.	175	\$248,933
* TOTAL *	1,230	\$1,825,198

LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	COMPUTED TAX	MARION NO. OF BUS.	COMPUTED TAX	HIAMATHA NO. OF BUS.	COMPUTED TAX
UTILITIES	26	\$1,219,556	6	\$226,081		
BLDG. MTL.	63	\$502,532	12	\$27,620		
GEN. MDSE.	34	\$1,369,418				
FOOD	83	\$378,913	14	\$75,095		
MOTOR VEH.	169	\$383,884	31	\$59,901	9	\$2,057
APPAREL	125	\$264,583	17	\$12,264		
HOME FURN.	115	\$295,713	20	\$47,852		
EAT DRINK	260	\$794,855	35	\$132,693	5	\$2,657
SPECIALTY	619	\$747,741	112	\$72,758	18	\$1,136
SERVICES	883	\$1,103,029	144	\$78,063	34	\$13,942
WHOLESALE	274	\$1,397,945	52	\$90,721	9	\$5,165
MISC.	306	\$488,537	62	\$47,372	23	\$16,599
* TOTAL *	2,959	\$8,168,506	502	\$870,420	93	\$106,042

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 75

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			30	\$27,126	64	\$1,472,763
BLDG. MTL.			35	\$75,596	110	\$605,750
GEN. MDSE.			9	\$6,290	43	\$1,375,708
FOOD			19	\$18,737	116	\$472,745
MOTOR VEH.	5	\$4,317	47	\$50,285	261	\$500,444
APPAREL	7	\$3,699	8	\$1,641	155	\$302,367
HOME FURN.			11	\$1,601	146	\$345,166
EAT DRINK	7	\$13,626	54	\$42,439	361	\$986,070
SPECIALTY	20	\$15,964	157	\$30,665	906	\$866,484
SERVICES	31	\$12,944	188	\$40,038	1,277	\$1,246,016
WHOLESALE	7	\$7,353	77	\$81,503	419	\$1,643,173
MISC.	23	\$103,260	113	\$57,575	527	\$713,363
* TOTAL *	100	\$161,203	726	\$433,898	4,365	\$10,534,069

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	\$36,905
BLDG. MTL.	12	\$21,551
GEN. MDSE.	8	\$10,109
FOOD	6	\$10,568
MOTOR VEH.	24	\$34,026
APPAREL	7	\$3,202
HOME FURN.	9	\$12,321
EAT DRINK	32	\$43,659
SPECIALTY	54	\$15,570
SERVICES	93	\$19,568
WHOLESALE	30	\$63,579
MISC.	37	\$8,631
* TOTAL *	327	\$279,729

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 76

LUCAS	CHARITON*		OTHER		COUNTY TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS. COMPUTED TAX
UTILITIES	5	\$54,293	7	\$4,292	12 \$58,585
BLDG. MTL.	6	\$17,900			6 \$17,900
GEN. MDSE.	6	\$39,117			6 \$39,117
FOOD	5	\$24,464			5 \$24,464
MOTOR VEH.	20	\$21,079	9	\$12,417	29 \$33,496
APPAREL	12	\$13,585			12 \$13,585
HOME FURN.	8	\$7,911	5	\$459	13 \$8,370
EAT DRINK	17	\$23,654	9	\$5,906	26 \$29,560
SPECIALTY	47	\$16,201	28	\$6,656	75 \$22,857
SERVICES	62	\$26,317	37	\$5,622	119 \$31,939
WHOLESALE	9	\$12,399	20	\$24,916	29 \$37,315
MISC.	16	\$11,529	23	\$17,593	39 \$29,122
* TOTAL *	233	\$268,449	138	\$77,861	371 \$346,310

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS. COMPUTED TAX
UTILITIES	5	\$33,726	14	\$13,244	19 \$46,970
BLDG. MTL.			14	\$22,388	14 \$22,388
GEN. MDSE.					
FOOD			10	\$6,560	10 \$6,560
MOTOR VEH.	9	\$7,368	23	\$17,142	32 \$24,510
APPAREL	5	\$8,946			5 \$8,946
HOME FURN.			8	\$6,352	8 \$6,352
EAT DRINK	8	\$10,939	23	\$21,390	31 \$32,329
SPECIALTY	20	\$11,008	49	\$5,601	69 \$16,609
SERVICES	36	\$14,689	69	\$18,140	125 \$33,029
WHOLESALE	11	\$23,518	50	\$64,916	61 \$88,434
MISC.	31	\$41,057	47	\$36,280	78 \$77,337
* TOTAL *	125	\$152,451	327	\$214,033	452 \$366,484

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 77

MADISON CLASS	WINTERSET* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			8	\$8,872	8	\$8,872
BLDG. MTL.	6	\$36,098	5	\$10,819	11	\$46,717
GEN. MDSE.	7	\$18,587	5	\$2,245	12	\$20,832
FOOD	6	\$22,448			6	\$22,448
MOTOR VEH.	14	\$25,871	13	\$8,057	27	\$33,428
APPAREL	8	\$11,976			8	\$11,976
HOME FURN.	7	\$4,798			7	\$4,798
EAT DRINK	13	\$11,478	12	\$10,270	25	\$21,748
SPECIALTY	27	\$17,913	37	\$4,908	64	\$22,821
SERVICES	54	\$21,213	67	\$15,018	121	\$36,231
WHOLESALE	12	\$39,500	34	\$9,131	46	\$48,631
MISC.	24	\$40,887	36	\$6,833	60	\$47,320
* TOTAL *	180	\$250,569	217	\$75,753	397	\$326,322

MAHASKA CLASS	OSKALOOSA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$148,365	15	\$14,378	21	\$162,743
BLDG. MTL.	15	\$60,100	11	\$17,200	26	\$77,200
GEN. MDSE.	12	\$115,822	5	\$3,157	17	\$118,979
FOOD	13	\$64,283			13	\$64,283
MOTOR VEH.	39	\$48,146	12	\$7,205	51	\$55,351
APPAREL	17	\$29,966	8	\$1,717	25	\$31,683
HOME FURN.	19	\$42,965	6	\$356	25	\$43,321
EAT DRINK	39	\$89,080	15	\$6,810	54	\$95,890
SPECIALTY	97	\$63,561	42	\$2,896	139	\$66,257
SERVICES	129	\$60,141	85	\$23,554	214	\$83,695
WHOLESALE	38	\$104,296	36	\$26,134	74	\$130,430
MISC.	57	\$55,206	60	\$8,959	117	\$64,165
* TOTAL *	483	\$681,731	295	\$112,068	778	\$793,799

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 78

MARION CLASS	KNOXVILLE* NO. OF BUS.	COMPUTED TAX	PELLA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$137,945	5	\$66,977	20	\$33,108
BLDG. MTL.	10	\$23,531	11	\$63,978	15	\$27,411
GEN. MDSE.	7	\$50,673	5	\$24,755	7	\$9,962
FOOD	9	\$34,216	8	\$22,243	8	\$3,745
MOTOR VEH.	22	\$28,181	19	\$28,354	18	\$16,823
APPAREL	15	\$16,788	14	\$20,468		
HOME FURN.	16	\$11,496	8	\$21,448	10	\$6,551
EAT DRINK	22	\$47,095	16	\$35,829	21	\$21,499
SPECIALTY	43	\$33,574	53	\$46,842	63	\$8,367
SERVICES	82	\$65,103	73	\$35,172	89	\$15,820
WHOLESALE	16	\$18,489	20	\$45,724	40	\$25,137
MISC.	23	\$21,297	36	\$23,134	38	\$8,962
* TOTAL *	274	\$486,388	270	\$434,924	329	\$173,385

MARION CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	32	\$238,830
BLDG. MTL.	36	\$114,920
GEN. MDSE.	19	\$85,390
FOOD	25	\$60,204
MOTOR VEH.	59	\$69,356
APPAREL	29	\$37,256
HOME FURN.	34	\$39,495
EAT DRINK	61	\$104,423
SPECIALTY	159	\$88,783
SERVICES	244	\$166,095
WHOLESALE	76	\$89,350
MISC.	97	\$53,393
* TOTAL *	673	\$1,098,697

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 79

MARSHALL CLASS	MARSHALLTOWN* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$360.724	19	\$135.151	26	\$375.875
BLDG. MTL.	23	\$105.836	11	\$10.998	34	\$116.836
GEN. MDSE.	15	\$203.819			15	\$203.819
FOOD	25	\$111.553	10	\$6.079	35	\$117.632
MOTOR VEH.	56	\$88.072	23	\$18.446	79	\$106.518
APPAREL	34	\$71.649			34	\$71.649
HOME FURN.	39	\$57.704	7	\$2.180	46	\$59.884
EAT DRINK	69	\$164.012	24	\$20.426	93	\$184.438
SPECIALTY	143	\$151.707	62	\$5.080	205	\$156.787
SERVICES	226	\$169.201	104	\$35.541	330	\$204.742
WHOLESALE	57	\$63.264	51	\$65.197	108	\$148.461
MISC.	72	\$187.268	47	\$35.177	119	\$222.445
* TOTAL *	766	\$1,754.811	358	\$215.081	1,124	\$1,969.892

MILLS CLASS	GLENWOOD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			13	\$8.093	13	\$8.093
BLDG. MTL.			6	\$5.284	6	\$5.284
GEN. MDSE.						
FOOD	5	\$22.354			5	\$22.354
MOTOR VEH.	9	\$14.769	14	\$8.783	23	\$23.554
APPAREL	6	\$20.757			6	\$20.757
HOME FURN.						
EAT DRINK	9	\$20.600	17	\$15.767	26	\$36.367
SPECIALTY	23	\$9.035	31	\$3.253	54	\$12.288
SERVICES	46	\$24.981	49	\$12.082	95	\$37.063
WHOLESALE	9	\$17.000	26	\$20.646	35	\$37.646
MISC.	22	\$106.478	42	\$16.450	64	\$122.928
* TOTAL *	131	\$236.574	200	\$92.373	331	\$328.947

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1965

PAGE 60

MITCHELL CLASS	OSAGE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$22,651	12	\$68,090	17	\$90,741
BLDG. MTL.	6	\$31,418	12	\$21,562	20	\$52,980
GEN. MDSE.	5	\$8,265	5	\$3,373	10	\$11,635
FOOD	6	\$10,495	9	\$6,543	15	\$17,038
MOTOR VEH.	14	\$24,146	17	\$12,690	31	\$36,836
APPAREL	7	\$9,045			7	\$9,045
HOME FURN.	7	\$8,360	7	\$5,744	14	\$14,104
EAT DRINK	10	\$12,750	21	\$15,912	31	\$28,662
SPECIALTY	22	\$12,904	36	\$6,241	58	\$19,145
SERVICES	47	\$14,302	63	\$20,846	110	\$35,148
WHOLESALE	13	\$34,691	33	\$42,689	46	\$77,380
MISC.	12	\$12,572	37	\$31,079	49	\$43,651
* TOTAL *	156	\$202,019	252	\$234,766	408	\$436,785

MONONA CLASS	ONAWA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$56,912	17	\$20,060	23	\$76,972
BLDG. MTL.	5	\$17,187	11	\$20,990	16	\$38,177
GEN. MDSE.	5	\$12,426	5	\$9,617	10	\$22,043
FOOD	5	\$14,757	11	\$9,674	16	\$24,431
MOTOR VEH.	13	\$19,133	17	\$12,446	30	\$31,579
APPAREL	7	\$5,299			7	\$5,299
HOME FURN.			6	\$4,074	6	\$4,074
EAT DRINK	9	\$16,244	33	\$21,796	42	\$38,040
SPECIALTY	23	\$12,345	46	\$8,347	71	\$20,692
SERVICES	47	\$21,635	61	\$25,073	108	\$46,708
WHOLESALE	17	\$63,259	45	\$64,900	62	\$128,159
MISC.	22	\$7,404	30	\$5,529	52	\$12,933
* TOTAL *	159	\$246,601	306	\$202,714	465	\$449,315

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 81

MONROE CLASS	ALBIA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$56,687			5	\$56,687
BLDG. MTL.			6	\$486	6	\$486
GEN. MDSE.	5	\$23,514			5	\$23,514
FOOD	7	\$21,377			7	\$21,377
MOTOR VEH.	13	\$11,856	6	\$5,099	21	\$16,955
APPAREL	7	\$7,556			7	\$7,556
HOME FURN.	7	\$11,572			7	\$11,572
EAT DRINK	15	\$9,413	7	\$7,305	22	\$16,718
SPECIALTY	37	\$19,768	14	\$4,975	51	\$24,743
SERVICES	49	\$24,730	42	\$15,401	91	\$40,131
WHOLESALE	10	\$17,630	14	\$6,553	24	\$24,183
MISC.	24	\$30,224	25	\$12,368	49	\$42,592
* TOTAL *	179	\$234,327	116	\$52,187	295	\$286,514

MONTGOMERY CLASS	RED OAK* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$89,233	6	\$11,634	11	\$100,667
BLDG. MTL.	10	\$21,843	8	\$10,624	18	\$32,467
GEN. MDSE.	7	\$63,595			7	\$63,595
FOOD	5	\$30,886			5	\$30,886
MOTOR VEH.	20	\$26,821	9	\$7,921	29	\$34,742
APPAREL	10	\$15,205			10	\$15,205
HOME FURN.	6	\$14,675	5	\$3,653	11	\$18,328
EAT DRINK	19	\$35,073	13	\$7,635	32	\$42,708
SPECIALTY	48	\$48,176	43	\$7,913	91	\$56,089
SERVICES	68	\$48,038	55	\$16,005	123	\$64,043
WHOLESALE	21	\$56,310	32	\$18,051	53	\$74,361
MISC.	41	\$32,998	45	\$35,561	86	\$68,559
* TOTAL *	282	\$483,053	216	\$119,197	498	\$602,250

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 62

MUSCATINE CLASS	MUSCATINE* NO. OF BUS.	COMPUTED TAX	WEST LIBERTY NO. OF BUS.	COMPUTED TAX	WILTON NO. OF BUS.	COMPUTED TAX
UTILITIES	8	\$296,553				
BLDG. MTL.	15	\$87,092	5	\$3,381		
GEN. MDSE.	12	\$103,262				
FOOD	16	\$66,342				
MOTOR VEH.	53	\$67,837	7	\$12,883	8	\$4,972
APPAREL	32	\$51,000				
HOME FURN.	27	\$53,229			5	\$6,062
EAT DRINK	71	\$150,914	9	\$5,742	7	\$6,381
SPECIALTY	139	\$157,303	16	\$8,562	19	\$26,685
SERVICES	199	\$147,082	36	\$18,621	23	\$5,231
WHOLESALE	33	\$55,022	7	\$31,407	13	\$10,495
MISC.	79	\$50,000	25	\$35,443	23	\$256,895
* TOTAL *	684	\$1,306,636	105	\$116,039	98	\$318,721

MUSCATINE CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$9,485	15	\$306,038
BLDG. MTL.	12	\$14,453	32	\$105,526
GEN. MDSE.			12	\$103,262
FOOD			16	\$66,342
MOTOR VEH.	12	\$11,283	80	\$96,775
APPAREL			32	\$51,000
HOME FURN.			32	\$59,291
EAT DRINK	12	\$10,107	99	\$173,144
SPECIALTY	60	\$3,487	234	\$196,037
SERVICES	53	\$9,630	311	\$180,764
WHOLESALE	33	\$55,654	86	\$153,370
MISC.	70	\$41,482	197	\$385,820
* TOTAL *	261	\$155,781	1,140	\$1,897,377

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 63

OBRIEN CLASS	SHELDON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			14	\$49,910	14	\$49,910
BLDG. MTL.	9	\$25,455	19	\$18,243	28	\$43,698
GEN. MDSE.	5	\$44,625	6	\$4,929	11	\$49,554
FOOD	7	\$18,769	9	\$8,963	16	\$27,732
MOTOR VEH.	16	\$18,144	31	\$20,515	47	\$38,659
APPAREL	6	\$19,979	12	\$4,504	18	\$24,483
HOME FURN.	10	\$9,325	13	\$12,668	23	\$22,193
EAT DRINK	14	\$28,671	35	\$39,049	49	\$67,720
SPECIALTY	32	\$39,986	79	\$19,548	111	\$59,534
SERVICES	71	\$21,470	146	\$53,461	217	\$74,931
WHOLESALE	26	\$63,516	55	\$47,940	81	\$111,456
MISC.	24	\$79,721	56	\$21,241	80	\$100,962
* TOTAL *	222	\$370,063	477	\$301,171	699	\$671,234

OSCEOLA CLASS	SIBLEY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			8	\$2,635	8	\$2,635
BLDG. MTL.	8	\$16,330	7	\$9,781	15	\$26,111
GEN. MDSE.						
FOOD						
MOTOR VEH.	6	\$8,143	13	\$4,252	21	\$12,395
APPAREL	8	\$10,318			8	\$10,318
HOME FURN.	5	\$3,428			5	\$3,428
EAT DRINK	11	\$13,129	10	\$10,283	21	\$23,412
SPECIALTY	18	\$27,450	21	\$8,968	39	\$36,418
SERVICES	35	\$18,413	45	\$6,321	80	\$24,734
WHOLESALE	13	\$22,438	27	\$33,239	40	\$55,677
MISC.	34	\$73,425	32	\$13,449	66	\$86,874
* TOTAL *	140	\$193,074	163	\$86,920	303	\$280,002

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 04

PAGE	CLARINDA*		SHENANDOAH		OTHER
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS. COMPUTED TAX
UTILITIES					10 \$8,851
BLDG. MTL.	7	\$19,738	15	\$35,152	0 \$10,967
GEN. MDSE.	6	\$20,987	5	\$23,821	
FOOD			0	\$14,373	5 \$1,690
MOTOR VEH.	13	\$13,503	23	\$21,870	15 \$6,470
APPAREL	10	\$14,441	15	\$23,800	
HOME FURN.	7	\$16,567	8	\$22,978	7 \$1,012
EAT DRINK	22	\$29,751	12	\$18,840	7 \$3,293
SPECIALTY	36	\$31,509	53	\$39,938	24 \$2,178
SERVICES	71	\$28,901	86	\$35,351	54 \$9,734
WHOLESALE	22	\$57,334	24	\$45,902	19 \$29,330
MISC.	23	\$76,571	40	\$99,044	36 \$11,412
* TOTAL *	217	\$307,302	295	\$379,091	183 \$84,949

PAGE	COUNTY TOTAL
CLASS	NO. OF COMPUTED BUS. TAX
UTILITIES	10 \$8,851
BLDG. MTL.	26 \$65,857
GEN. MDSE.	11 \$44,816
FOOD	13 \$16,063
MOTOR VEH.	51 \$41,855
APPAREL	25 \$38,249
HOME FURN.	22 \$40,557
EAT DRINK	41 \$49,884
SPECIALTY	113 \$73,625
SERVICES	211 \$71,986
WHOLESALE	85 \$132,572
MISC.	105 \$187,027
* TOTAL *	895 \$771,342

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 85

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	\$18,711	9	\$18,711
BLDG. MTL.	6	\$19,336	11	\$24,148	17	\$43,484
GEN. MDSE.	5	\$18,105			5	\$18,105
FOOD			8	\$6,428	8	\$6,428
MOTOR VEH.	19	\$31,621	14	\$11,644	33	\$43,265
APPAREL	8	\$8,555			8	\$8,555
HOME FURN.	8	\$5,380			8	\$5,380
EAT DRINK	12	\$12,130	30	\$25,258	42	\$37,388
SPECIALTY	22	\$16,468	29	\$6,393	51	\$22,861
SERVICES	51	\$27,629	73	\$17,344	124	\$44,973
WHOLESALE	21	\$36,829	28	\$51,345	49	\$88,174
MISC.	24	\$68,184	43	\$11,347	67	\$79,531
* TOTAL *	174	\$242,237	243	\$172,818	417	\$414,855

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$119,807	13	\$25,518	18	\$145,325
BLDG. MTL.	4	\$25,700	19	\$38,422	23	\$64,122
GEN. MDSE.	6	\$59,326			6	\$59,326
FOOD	5	\$44,253	12	\$8,335	17	\$52,588
MOTOR VEH.	17	\$21,407	40	\$42,302	57	\$63,709
APPAREL	15	\$27,469	7	\$5,095	22	\$32,564
HOME FURN.	11	\$13,284	10	\$11,807	21	\$25,091
EAT DRINK	28	\$56,258	42	\$33,580	70	\$89,838
SPECIALTY	57	\$40,961	75	\$20,583	132	\$61,544
SERVICES	83	\$45,781	143	\$38,325	226	\$84,106
WHOLESALE	38	\$71,240	55	\$42,694	93	\$113,934
MISC.	38	\$18,010	58	\$19,089	96	\$37,099
* TOTAL *	310	\$542,096	474	\$288,350	784	\$828,446

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 06

POCAHONTAS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	23	\$91,305
BLDG. MTL.	10	\$48,615
GEN. MDSE.	9	\$11,395
FOOD	12	\$19,700
MOTOR VEH.	40	\$26,207
APPAREL	15	\$9,640
HOME FURN.	19	\$10,210
EAT DRINK	30	\$20,393
SPECIALTY	67	\$23,719
SERVICES	137	\$33,859
WHOLESALE	54	\$77,124
MISC.	00	\$36,790
* TOTAL *	482	\$422,965

POLK CLASS	DES MOINES* NO. OF BUS.	COMPUTED TAX	WEST DES MOINES NO. OF BUS.	COMPUTED TAX	URBANDALE NO. OF BUS.	COMPUTED TAX
UTILITIES	50	\$3,074,996	5	\$21,455		
BLDG. MTL.	137	\$1,190,656	11	\$97,781		
GEN. MDSE.	81	\$2,134,994	14	\$511,025		
FOOD	153	\$882,773	14	\$109,615	5	\$55,239
MOTOR VEH.	380	\$1,233,679	24	\$42,553	10	\$10,103
APPAREL	205	\$591,110	64	\$330,032		
HOME FURN.	236	\$763,596	35	\$81,504	8	\$2,012
EAT DRINK	550	\$1,496,543	50	\$288,392	15	\$40,638
SPECIALTY	1,236	\$1,449,406	213	\$194,405	44	\$35,105
SERVICES	1,650	\$3,059,169	164	\$262,730	54	\$43,675
WHOLESALE	503	\$2,943,414	50	\$157,753	9	\$5,293
MISC.	659	\$1,489,089	52	\$120,116	16	\$19,988
* TOTAL *	6,110	\$20,909,629	702	\$2,217,363	161	\$212,053

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 67

POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					20	\$20,994
BLDG. MTL.			11	\$76,831	13	\$46,286
GEN. MDSE.			5	\$26,795	7	\$12,963
FOOD			15	\$45,621	12	\$47,243
MOTOR VEH.	6	\$31,210	24	\$54,058	29	\$19,009
APPAREL	6	\$3,054	14	\$22,438	9	\$4,029
HOME FURN.	10	\$4,487	15	\$5,734	10	\$2,941
EAT DRINK	11	\$70,656	25	\$73,465	36	\$104,170
SPECIALTY	29	\$14,663	68	\$85,739	76	\$27,479
SERVICES	50	\$273,438	117	\$76,711	146	\$72,035
WHOLESALE	15	\$8,962	30	\$50,034	44	\$73,402
MISC.	32	\$66,758	41	\$170,592	194	\$206,051
* TOTAL *	159	\$473,228	385	\$665,018	568	\$578,420

POLK CLASS	COUNTY NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	75	\$3,719,445
BLDG. MTL.	172	\$1,411,758
GEN. MDSE.	107	\$2,685,797
FOOD	199	\$1,140,491
MOTOR VEH.	473	\$1,390,612
APPAREL	298	\$950,883
HOME FURN.	316	\$860,276
EAT DRINK	687	\$2,070,864
SPECIALTY	1,686	\$1,805,797
SERVICES	2,389	\$3,787,758
WHOLESALE	717	\$3,238,858
MISC.	968	\$2,012,392
* TOTAL *	6,065	\$25,075,711

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 66

POTTAWATTAMIE COUNCIL BLUFFS*			CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$480,862			32	\$164,266
BLDG. MTL.	20	\$115,272			30	\$46,070
GEN. MDSE.	12	\$305,475				
FOOD	32	\$217,631			21	\$23,277
MOTOR VEH.	94	\$224,666	8	\$11,946	59	\$76,217
APPAREL	32	\$64,036			13	\$7,360
HOME FURN.	35	\$83,928			15	\$13,009
EAT DRINK	127	\$363,562	6	\$10,366	55	\$63,861
SPECIALTY	209	\$195,155	9	\$1,271	124	\$36,745
SERVICES	346	\$272,380	17	\$3,983	223	\$95,015
WHOLESALE	76	\$117,193			71	\$155,525
MISC.	94	\$63,164	12	\$21,946	60	\$153,259
* TOTAL *	1,082	\$2,523,324	34	\$49,512	723	\$854,624

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	\$645,148
BLDG. MTL.	50	\$161,342
GEN. MDSE.	12	\$305,475
FOOD	53	\$240,908
MOTOR VEH.	161	\$362,829
APPAREL	43	\$71,396
HOME FURN.	50	\$96,937
EAT DRINK	190	\$477,789
SPECIALTY	342	\$233,171
SERVICES	566	\$371,378
WHOLESALE	147	\$272,718
MISC.	166	\$238,369
* TOTAL *	1,659	\$3,427,460

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 69

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$226,428	18	\$67,066	25	\$293,494
BLDG. MTL.	6	\$27,358	10	\$23,883	16	\$51,241
GEN. MDSE.	6	\$54,245	6	\$5,940	12	\$60,185
FOOD	10	\$44,994	8	\$9,761	18	\$54,755
MOTOR VEH.	21	\$31,089	32	\$38,765	53	\$69,854
APPAREL	13	\$17,105			13	\$17,105
HOME FURN.	7	\$13,417	5	\$6,532	12	\$19,949
EAT DRINK	18	\$41,408	24	\$38,135	42	\$79,543
SPECIALTY	44	\$43,329	59	\$10,242	103	\$53,571
SERVICES	81	\$31,512	103	\$36,878	184	\$68,390
WHOLESALE	30	\$53,707	49	\$122,964	79	\$176,671
MISC.	23	\$14,571	56	\$23,457	79	\$38,028
* TOTAL *	268	\$599,163	370	\$383,623	633	\$982,786

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$52,026
BLDG. MTL.	8	\$13,026
GEN. MDSE.		
FOOD		
MOTOR VEH.	21	\$22,194
APPAREL		
HOME FURN.	5	\$2,689
EAT DRINK	10	\$7,280
SPECIALTY	36	\$7,150
SERVICES	81	\$19,277
WHOLESALE	19	\$12,242
MISC.	30	\$27,185
* TOTAL *	224	\$163,069

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 90

SAC CLASS	SAC CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$43,980	18	\$30,833	24	\$74,813
BLDG. MTL.			18	\$58,712	18	\$58,712
GEN. MDSE.			10	\$7,162	10	\$7,162
FOOD			11	\$12,005	11	\$12,005
MOTOR VEH.	15	\$14,920	32	\$29,229	47	\$44,149
APPAREL	9	\$9,946			9	\$9,946
HOME FURN.	6	\$3,856			6	\$3,856
EAT DRINK	10	\$11,293	28	\$27,659	38	\$38,952
SPECIALTY	21	\$10,536	57	\$14,278	78	\$24,814
SERVICES	41	\$14,103	101	\$39,440	142	\$53,543
WHOLESALE	15	\$25,375	55	\$88,466	70	\$113,841
MISC.	29	\$41,159	72	\$26,464	101	\$67,623
* TOTAL *	152	\$175,168	402	\$334,268	554	\$509,436

SCOTT CLASS	DAVENPORT* NO. OF BUS.	COMPUTED TAX	BETTENDORF NO. OF BUS.	COMPUTED TAX	LE CLAIRE NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$1,013,068	8	\$180,494		
BLDG. MTL.	53	\$321,520	14	\$85,774		
GEN. MDSE.	29	\$641,666	6	\$261,676		
FOOD	82	\$298,106	21	\$83,765		
MOTOR VEH.	137	\$308,518	41	\$72,761	5	\$2,000
APPAREL	106	\$278,639	20	\$30,139		
HOME FURN.	103	\$301,249	21	\$43,515		
EAT DRINK	246	\$706,114	52	\$207,565	6	\$8,431
SPECIALTY	466	\$678,265	130	\$117,240	22	\$3,850
SERVICES	685	\$686,314	166	\$278,318	23	\$2,199
WHOLESALE	213	\$743,146	51	\$201,974		
MISC.	266	\$659,030	62	\$91,963	17	\$18,281
* TOTAL *	2,405	\$6,834,870	594	\$1,655,184	73	\$35,647

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 91

SCOTT CLASS	ELDRIDGE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	\$19,381	45	\$1,209,963
BLDG. MTL.			15	\$14,207	62	\$421,561
GEN. MDSE.			8	\$10,408	43	\$1,113,765
FOOD	5	\$15,091	11	\$12,426	119	\$409,368
MOTOR VEH.			30	\$72,414	213	\$456,579
APPAREL					128	\$300,970
HOME FURN.			14	\$11,441	136	\$355,205
EAT DRINK	8	\$12,131	39	\$70,641	351	\$1,012,602
SPECIALTY	25	\$7,681	113	\$39,883	756	\$846,919
SERVICES	33	\$18,565	140	\$50,324	1,049	\$1,035,740
WHOLESALE	19	\$99,282	55	\$78,137	538	\$1,122,539
MISC.	23	\$49,811	116	\$79,861	484	\$670,945
* TOTAL *	113	\$202,501	561	\$465,183	3,746	\$9,193,465

SHELBY CLASS	HARLAN* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			16	\$8,911	16	\$8,911
BLDG. MTL.	15	\$17,824	10	\$13,148	25	\$30,972
GEN. MDSE.	7	\$31,494			7	\$31,494
FOOD	5	\$31,417	7	\$2,000	12	\$33,417
MOTOR VEH.	18	\$35,574	23	\$13,360	41	\$48,940
APPAREL	10	\$16,079	6	\$1,881	16	\$17,960
HOME FURN.	12	\$18,183	6	\$4,106	18	\$22,289
EAT DRINK	21	\$35,859	22	\$14,425	43	\$50,284
SPECIALTY	49	\$38,457	36	\$0,028	85	\$46,485
SERVICES	67	\$46,316	91	\$14,319	158	\$60,635
WHOLESALE	22	\$54,726	44	\$55,229	66	\$109,955
MISC.	26	\$135,328	52	\$11,275	80	\$146,603
* TOTAL *	252	\$461,257	315	\$140,688	567	\$607,945

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 92

SIoux	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					5	\$67,142
BLDG. MTL.	6	\$13,733	7	\$26,963	6	\$16,544
GEN. MDSE.						
FOOD	5	\$5,530				
MOTOR VEH.	7	\$5,322	10	\$30,724	6	\$10,441
APPAREL	6	\$6,930	6	\$11,004		
HOME FURN.	7	\$3,576	15	\$21,317	5	\$5,310
EAT DRINK	12	\$10,961	6	\$7,030	11	\$7,326
SPECIALTY	15	\$6,314	31	\$17,185	20	\$6,790
SERVICES	36	\$11,411	46	\$11,234	43	\$26,277
WHOLESALE	12	\$24,093	15	\$47,501	11	\$29,322
MISC.	16	\$28,606	27	\$84,186	25	\$35,472
* TOTAL *	122	\$116,460	163	\$257,144	134	\$204,624

SIoux	SIoux CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	\$21,744	22	\$86,886
BLDG. MTL.	14	\$52,384	14	\$13,960	47	\$123,584
GEN. MDSE.	5	\$8,446	5	\$3,579	10	\$12,025
FOOD			16	\$4,613	15	\$10,143
MOTOR VEH.	15	\$29,747	27	\$32,821	65	\$109,055
APPAREL	5	\$5,535	5	\$3,465	22	\$26,954
HOME FURN.	11	\$9,691	11	\$13,637	49	\$55,533
EAT DRINK	9	\$15,908	22	\$20,746	60	\$61,971
SPECIALTY	30	\$27,683	77	\$9,317	173	\$67,289
SERVICES	54	\$14,822	150	\$37,276	329	\$101,022
WHOLESALE	20	\$65,669	71	\$103,679	129	\$270,464
MISC.	42	\$62,650	76	\$67,806	166	\$278,922
* TOTAL *	203	\$292,955	487	\$332,645	1,109	\$1,203,848

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1933

PAGE 93

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	STORY CITY NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$300,892				
BLDG. MTL.	22	\$118,345	7	\$23,914		
GEN. MDSE.	23	\$410,998				
FOOD	25	\$131,021	8	\$17,128		
MOTOR VEH.	42	\$107,067	16	\$18,405	9	\$11,374
APPAREL	46	\$130,066			5	\$5,320
HOME FURN.	42	\$104,695	8	\$8,927		
EAT DRINK	91	\$326,115	12	\$18,440	9	\$18,641
SPECIALTY	235	\$254,272	32	\$13,988	22	\$13,457
SERVICES	255	\$381,075	61	\$27,487	34	\$12,402
WHOLESALE	61	\$78,442	17	\$71,692	7	\$38,115
MISC.	105	\$70,982	38	\$127,828	27	\$58,088
* TOTAL *	954	\$2,413,990	195	\$323,815	113	\$153,460

STORY CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	19	\$25,957	26	\$328,849
BLDG. MTL.	21	\$20,413	50	\$188,872
GEN. MDSE.	11	\$10,727	34	\$421,725
FOOD	14	\$11,744	45	\$159,893
MOTOR VEH.	27	\$19,156	94	\$158,027
APPAREL			51	\$133,388
HOME FURN.	13	\$18,545	61	\$130,167
EAT DRINK	31	\$24,401	143	\$385,803
SPECIALTY	99	\$33,358	388	\$315,075
SERVICES	145	\$29,682	493	\$450,706
WHOLESALE	58	\$57,505	143	\$245,754
MISC.	87	\$22,770	255	\$275,918
* TOTAL *	523	\$272,510	1,785	\$3,163,775

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 94

TAMA CLASS	TAMA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			12	\$122,496	12	\$122,496
BLDG. MTL.			25	\$35,945	25	\$35,945
GEN. MDSE.	5	\$8,270	7	\$29,073	12	\$37,343
FOOD			14	\$29,924	14	\$29,924
MOTOR VEH.	6	\$13,042	35	\$27,269	41	\$40,311
APPAREL	5	\$4,393	9	\$9,516	14	\$13,909
HOME FURN.	5	\$7,301	17	\$10,324	22	\$17,625
EAT DRINK	11	\$11,699	40	\$43,470	51	\$55,169
SPECIALTY	16	\$9,221	75	\$22,134	91	\$31,355
SERVICES	39	\$11,143	165	\$32,577	204	\$43,720
WHOLESALE	11	\$134,703	66	\$95,797	77	\$230,500
MISC.	26	\$60,552	66	\$20,091	92	\$80,643
* TOTAL *	130	\$260,524	537	\$480,623	667	\$741,147

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	\$26,598
BLDG. MTL.	17	\$19,052
GEN. MDSE.	6	\$10,652
FOOD	9	\$14,708
MOTOR VEH.	20	\$14,691
APPAREL	6	\$6,350
HOME FURN.	7	\$1,984
EAT DRINK	25	\$19,912
SPECIALTY	53	\$11,266
SERVICES	98	\$19,829
WHOLESALE	34	\$39,320
MISC.	33	\$4,597
* TOTAL *	330	\$191,181

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 95

UNION CLASS	CRESTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$82,438	8	\$9,828	13	\$92,264
BLDG. MTL.	6	\$31,862			6	\$31,862
GEN. MDSE.	8	\$75,519			8	\$75,519
FOOD	6	\$55,022			6	\$55,022
MOTOR VEH.	27	\$35,394	10	\$6,599	37	\$41,993
APPAREL	11	\$15,394			11	\$15,394
HOME FURN.	16	\$19,833			16	\$19,833
EAT DRINK	24	\$53,475	8	\$4,013	32	\$57,488
SPECIALTY	55	\$53,464	34	\$2,525	89	\$55,989
SERVICES	107	\$44,911	41	\$6,220	148	\$51,131
WHOLESALE	11	\$35,137	15	\$7,259	26	\$42,396
MISC.	36	\$31,855	30	\$17,439	66	\$49,294
* TOTAL *	314	\$534,104	146	\$53,881	460	\$587,985

VAN BUREN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$15,148
BLDG. MTL.	11	\$19,854
GEN. MDSE.	8	\$5,431
FOOD	11	\$8,395
MOTOR VEH.	31	\$10,560
APPAREL		
HOME FURN.	10	\$7,472
EAT DRINK	23	\$17,337
SPECIALTY	52	\$8,599
SERVICES	120	\$17,574
WHOLESALE	36	\$18,748
MISC.	48	\$17,153
* TOTAL *	389	\$144,261

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 96

MAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	\$257,022	15	\$14,101	23	\$271,123
BLDG. MTL.	18	\$125,552	14	\$12,083	32	\$137,635
GEN. MDSE.	17	\$226,392			17	\$226,392
FOOD	19	\$116,150	5	\$2,082	24	\$118,232
MOTOR VEH.	55	\$87,680	26	\$17,162	81	\$104,842
APPAREL	27	\$37,650			27	\$37,650
HOME FURN.	42	\$69,096	5	\$213	47	\$69,311
EAT DRINK	89	\$144,936	16	\$15,220	105	\$160,156
SPECIALTY	173	\$141,049	70	\$14,542	243	\$155,591
SERVICES	251	\$136,367	92	\$19,871	343	\$156,238
WHOLESALE	56	\$93,130	30	\$20,463	86	\$113,593
MISC.	67	\$54,186	54	\$11,426	121	\$65,614
* TOTAL *	606	\$1,489,632	329	\$127,485	1,135	\$1,617,117

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$18,275				
BLDG. MTL.	7	\$56,838				
GEN. MDSE.	10	\$47,606				
FOOD	23	\$46,968	8	\$14,860		
MOTOR VEH.	10	\$11,288				
APPAREL	10	\$10,312				
HOME FURN.	23	\$55,570	6	\$4,361		
EAT DRINK	80	\$30,232	12	\$2,103	21	\$3,127
SPECIALTY	137	\$43,636	30	\$5,124	29	\$7,459
SERVICES	29	\$36,364				
WHOLESALE	31	\$105,020	24	\$40,958	24	\$41,925
MISC.	336	\$464,309	80	\$67,406	74	\$52,511
* TOTAL *						

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 97

WARREN CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$8,966	14	\$8,966
BLDG. MTL.	10	\$25,142	16	\$43,417
GEN. MDSE.			7	\$55,838
FOOD	8	\$8,197	18	\$55,803
MOTOR VEH.	19	\$11,150	50	\$72,984
APPAREL			10	\$11,288
HOME FURN.	9	\$1,668	19	\$11,980
EAT DRINK	20	\$9,936	49	\$69,867
SPECIALTY	55	\$8,613	178	\$44,075
SERVICES	100	\$31,191	266	\$87,610
WHOLESALE	35	\$26,122	64	\$62,486
MISC.	52	\$17,085	131	\$204,988
* TOTAL *	332	\$148,076	822	\$730,302

WASHINGTON CLASS	WASHINGTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			19	\$36,893	19	\$36,893
BLDG. MTL.	10	\$27,194	15	\$30,853	27	\$66,047
GEN. MDSE.	7	\$55,321	9	\$15,150	16	\$68,471
FOOD	5	\$36,716	10	\$11,984	15	\$48,700
MOTOR VEH.	20	\$18,908	20	\$20,491	40	\$39,399
APPAREL	14	\$32,279			14	\$32,279
HOME FURN.	14	\$18,758	15	\$10,260	29	\$29,024
EAT DRINK	27	\$44,537	27	\$26,637	54	\$71,174
SPECIALTY	55	\$10,800	69	\$25,587	124	\$56,393
SERVICES	91	\$60,011	147	\$41,634	238	\$101,645
WHOLESALE	39	\$72,307	57	\$77,065	96	\$169,372
MISC.	40	\$109,824	79	\$41,885	119	\$151,489
* TOTAL *	324	\$526,861	473	\$344,225	797	\$870,086

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 58

WAYNE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$33,208
BLDG. MTL.	17	\$21,879
GEN. MDSE.		
FOOD	8	\$14,467
MOTOR VEH.	26	\$22,528
APPAREL	6	\$5,324
HOME FURN.		
EAT DRINK	17	\$14,035
SPECIALTY	65	\$10,650
SERVICES	99	\$17,224
WHOLESALE	45	\$20,793
MISC.	46	\$18,310
* TOTAL *	348	\$178,418

WEBSTER CLASS	FT DODGE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$322,438	33	\$48,114	40	\$370,552
BLDG. MTL.	20	\$146,066	21	\$29,698	41	\$175,764
GEN. MDSE.	17	\$396,074	7	\$7,364	24	\$403,438
FOOD	15	\$87,820	20	\$11,650	35	\$99,470
MOTOR VEH.	51	\$103,907	24	\$33,961	75	\$137,868
APPAREL	47	\$103,690	6	\$2,965	53	\$106,655
HOME FURN.	42	\$79,597	15	\$4,994	57	\$84,591
EAT DRINK	92	\$216,136	32	\$47,904	124	\$264,040
SPECIALTY	148	\$144,489	55	\$16,469	203	\$160,958
SERVICES	263	\$202,706	150	\$35,310	433	\$238,016
WHOLESALE	66	\$263,328	60	\$66,668	142	\$349,996
MISC.	64	\$92,654	77	\$71,797	161	\$164,451
* TOTAL *	888	\$2,158,907	500	\$396,694	1,388	\$2,555,601

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 99

WINNEBAGO CLASS	FOREST CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			10	\$50,507	10	\$50,507
BLDG. MTL.	8	\$11,914	15	\$23,975	21	\$35,889
GEN. MDSE.			5	\$24,174	5	\$24,174
FOOD	8	\$16,025	7	\$11,407	15	\$27,432
MOTOR VEH.	15	\$17,861	22	\$14,318	35	\$32,179
APPAREL			7	\$3,034	7	\$3,034
HOME FURN.	8	\$9,098	10	\$9,782	18	\$18,880
EAT DRINK	7	\$10,270	21	\$29,137	28	\$39,407
SPECIALTY	29	\$9,022	54	\$24,055	83	\$33,077
SERVICES	41	\$14,508	95	\$51,451	136	\$65,959
WHOLESALE	11	\$17,184	45	\$72,001	56	\$89,185
MISC.	22	\$43,681	56	\$45,203	74	\$88,884
* TOTAL *	145	\$149,543	343	\$351,746	488	\$501,289

WINNESHIEK CLASS	DECORAH* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			19	\$23,919	19	\$23,919
BLDG. MTL.	10	\$27,598	15	\$23,578	25	\$51,176
GEN. MDSE.	5	\$54,792			5	\$54,792
FOOD	8	\$31,396	16	\$11,718	24	\$43,114
MOTOR VEH.	16	\$27,385	22	\$17,881	40	\$45,266
APPAREL	14	\$35,884			14	\$35,884
HOME FURN.	14	\$13,596	7	\$9,823	21	\$23,419
EAT DRINK	30	\$52,655	30	\$22,251	60	\$74,906
SPECIALTY	58	\$58,437	48	\$8,077	106	\$66,514
SERVICES	83	\$81,556	111	\$26,801	194	\$108,357
WHOLESALE	23	\$54,647	48	\$56,817	67	\$111,464
MISC.	41	\$106,135	52	\$24,324	93	\$130,459
* TOTAL *	304	\$523,861	366	\$223,189	670	\$747,050

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1963

PAGE 100

WOODBURY	SIOLX CITY*	OTHER	COUNTY TOTAL			
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	\$727,415	26	\$128,775	44	\$856,190
BLDG. MTL.	55	\$356,034	23	\$24,941	78	\$380,975
GEN. MDSE.	24	\$754,866	7	\$8,775	31	\$763,641
FOOD	59	\$342,690	24	\$12,567	83	\$355,257
MOTOR VEH.	127	\$279,139	36	\$39,347	163	\$318,486
APPAREL	93	\$338,599			93	\$338,599
HOME FURN.	74	\$180,200	9	\$5,827	83	\$186,027
EAT DRINK	204	\$496,485	49	\$43,551	253	\$540,036
SPECIALTY	370	\$421,750	76	\$12,125	446	\$433,875
SERVICES	607	\$581,219	167	\$43,666	774	\$624,885
WHOLESALE	205	\$694,270	54	\$36,820	259	\$731,090
MISC.	191	\$345,460	111	\$34,840	298	\$380,300
* TOTAL *	2,027	\$5,518,129	580	\$390,994	2,607	\$5,909,123

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$33,786
BLDG. MTL.	16	\$29,031
GEN. MDSE.		
FOOD	8	\$12,259
MOTOR VEH.	16	\$11,786
APPAREL	5	\$2,153
HOME FURN.	10	\$7,496
EAT DRINK	24	\$18,161
SPECIALTY	44	\$13,085
SERVICES	75	\$19,649
WHOLESALE	41	\$74,932
MISC.	44	\$17,356
* TOTAL *	249	\$239,696

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1983

PAGE 101

WRIGHT CLASS	CLARION* NO. OF BUS.	COMPUTED TAX	EAGLE GROVE NO. OF BUS.	COMPUTED TAX	BELMOND NO. OF BUS.	COMPUTED TAX
UTILITIES					5	\$30,765
BLDG. MTL.	9	\$15,491	0	\$9,167		
GEN. MDSE.						
FOOD						
MOTOR VEH.	11	\$13,033	11	\$10,910	0	\$10,930
APPAREL	5	\$4,534	7	\$6,355		
HOME FURN.			0	\$4,080	7	\$0,029
EAT DRINK	13	\$13,311	13	\$12,032	10	\$22,293
SPECIALTY	25	\$11,062	19	\$7,410	12	\$15,167
SERVICES	55	\$40,486	45	\$60,007	45	\$20,494
WHOLESALE	15	\$46,475	9	\$30,705	15	\$63,249
MISC.	25	\$53,761	24	\$42,092	26	\$55,121
* TOTAL *	150	\$198,953	140	\$194,470	123	\$222,040

WRIGHT CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	11	\$7,264	16	\$44,029
BLDG. MTL.	7	\$27,614	22	\$52,272
GEN. MDSE.				
FOOD				
MOTOR VEH.	14	\$9,900	44	\$52,781
APPAREL			12	\$12,889
HOME FURN.			13	\$13,515
EAT DRINK	10	\$4,830	46	\$53,000
SPECIALTY	30	\$6,093	86	\$41,038
SERVICES	59	\$13,085	204	\$124,872
WHOLESALE	26	\$25,463	65	\$105,892
MISC.	35	\$24,799	110	\$175,773
* TOTAL *	192	\$119,656	616	\$736,127
LATE FILERS	6,540	\$2,011,734		
* GRAND TOTAL *	93,555	\$143,097,625		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1983

PAGE 102

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	44	\$1,599,639	\$63,983	.04%

UTILITIES & TRANSPORTATION GROUP

COMMUNICATION UTILITIES	617	\$119,258,919	\$4,770,302	3.93%
ELECTRIC AND GAS UTILITIES	614	\$394,015,344	\$15,760,391	11.01%
WATER AND SANITATION UTILITIES	648	\$30,300,925	\$1,211,925	.65%
TRANSPORTATION COMPANIES	391	\$7,379,053	\$295,162	.21%
* GROUP TOTALS *	2,270	\$550,954,241	\$22,037,780	15.40%

BUILDING MATERIALS GROUP

BUILDING MATERIAL DEALERS	1,074	\$160,964,308	\$6,437,984	4.50%
PAINT AND GLASS STORES	243	\$12,979,302	\$519,104	.38%
HARDWARE STORES	880	\$49,380,711	\$1,974,644	1.38%
GARDEN SUPPLY STORES	503	\$8,948,291	\$357,803	.25%
MOBILE HOME DEALERS	63	\$489,939	\$19,596	.01%
* GROUP TOTALS *	2,763	\$232,762,551	\$9,309,133	3.51%

GENERAL MERCHANDISE GROUP

DEPARTMENT STORES	330	\$217,243,720	\$8,689,745	6.07%
VARIETY STORES	364	\$99,340,690	\$3,973,696	2.76%
MISCELLANEOUS GENERAL MERCHANDISE STORES	731	\$50,022,447	\$2,000,852	1.40%
* GROUP TOTALS *	1,425	\$366,606,857	\$14,664,295	10.25%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1983

PAGE 103

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,588	\$179,578,594	\$7,183,127	5.02%
MEAT AND FISH MARKETS	49	\$149,057	\$5,947	.00%
FRUIT AND VEGETABLE MARKETS	22	\$122,717	\$4,909	.00%
CONFECTIONERY STORES	139	\$2,385,697	\$95,429	.07%
DAIRY PRODUCT STORES	78	\$1,581,525	\$62,341	.04%
BAKERIES	134	\$1,358,982	\$54,266	.04%
MISCELLANEOUS FOOD STORES	321	\$1,791,428	\$71,824	.05%
* GROUP TOTALS *	2,331	\$188,948,001	\$7,477,863	5.23%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	923	\$50,835,852	\$2,033,436	1.42%
AUTOMOTIVE PARTS	1,212	\$66,859,660	\$2,674,304	1.87%
GAS STATIONS	3,077	\$82,942,838	\$3,317,366	2.52%
RECREATIONAL VEHICLES	588	\$15,878,312	\$635,023	.44%
* GROUP TOTALS *	5,800	\$216,516,662	\$8,660,131	6.05%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	244	\$18,126,482	\$645,020	.45%
WOMEN'S APPAREL STORES	836	\$42,487,405	\$1,699,497	1.19%
FAMILY AND CHILDREN'S APPAREL STORES	497	\$25,841,431	\$1,025,247	.72%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1983

PAGE 104

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	522	\$26,700,259	\$1,067,364	.75%
OTHER APPAREL STORES	353	\$9,235,744	\$369,336	.26%
* GROUP TOTALS *	2,452	\$120,191,291	\$4,806,466	3.36%

HOME FURNISHINGS AND APPLIANCES GROUP

FURNITURE STORES	767	\$47,481,177	\$1,898,959	1.33%
HOME FURNISHING STORES	601	\$17,222,831	\$688,034	.46%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,526	\$55,480,528	\$2,218,179	1.55%
* GROUP TOTALS *	2,894	\$120,184,536	\$4,805,172	3.36%

EATING AND DRINKING PLACES GROUP

EATING PLACES	4,505	\$276,253,256	\$11,044,455	7.72%
DRINKING PLACES	2,484	\$59,947,949	\$2,395,987	1.67%
* GROUP TOTALS *	6,989	\$336,201,207	\$13,440,442	9.39%

SPECIALTY RETAIL STORES GROUP

DRUG STORES	720	\$48,226,046	\$1,928,526	1.35%
LIQUOR STORES	222	\$19,056,465	\$762,256	.53%
USED MERCHANDISE STORES	1,698	\$11,604,447	\$464,070	.32%
SPORTING GOODS STORES	1,620	\$21,671,234	\$866,525	.61%
BOOKS AND STATIONERY STORES	523	\$14,004,069	\$559,487	.39%
JEWELRY STORES	630	\$21,320,954	\$852,465	.60%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1963

PAGE 105

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,760	\$8,569,079	\$262,742	.16%
GIFT AND NOVELTY SHOPS	818	\$11,937,349	\$477,240	.33%
MAIL ORDER STORES	241	\$7,700,709	\$308,034	.22%
VENDING MACHINES	273	\$10,304,650	\$411,940	.29%
DIRECT SELLING	1,808	\$11,391,803	\$455,652	.32%
FUEL AND ICE DEALERS	398	\$14,360,990	\$574,436	.40%
FLORISTS	661	\$9,027,444	\$361,090	.25%
OTHER SPECIALTY SHOPS	3,759	\$54,630,569	\$2,183,966	1.53%
* GROUP TOTALS *	15,331	\$261,605,641	\$10,460,931	7.32%

SERVICES GROUP

FINANCE, INSURANCE AND REAL ESTATE	898	\$13,662,666	\$554,476	.39%
HOTELS AND OTHER LODGING PLACES	799	\$62,171,223	\$2,486,654	1.74%
LAUNDRY AND CLEANING	1,054	\$17,566,256	\$702,396	.49%
PHOTOGRAPHIC STUDIOS	707	\$7,480,026	\$299,093	.21%
BEAUTY SHOPS	4,696	\$24,089,557	\$963,270	.67%
BARBER SHOPS	1,131	\$5,039,215	\$201,453	.14%
SHOE REPAIR SHOPS	164	\$946,542	\$37,642	.03%
FUNERAL HOMES	448	\$10,475,601	\$419,024	.29%
OTHER PERSONAL SERVICES	571	\$3,175,576	\$126,956	.09%
BUILDING MAINTENANCE	155	\$1,883,297	\$75,333	.05%
EMPLOYMENT AGENCIES	64	\$1,133,210	\$45,329	.03%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1963

PAGE 106

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,510	\$43,642,205	\$1,745,505	1.22%
AUTOMOBILE RENTAL AND STORAGE	125	\$4,754,142	\$190,163	.13%
AUTOMOBILE REPAIR AND SERVICES	4,432	\$64,528,800	\$2,580,361	1.80%
ELECTRICAL REPAIR	1,055	\$16,602,094	\$663,795	.46%
WATCH, JEWELRY REPAIR	55	\$231,128	\$9,242	.01%
FURNITURE REPAIR	671	\$2,328,091	\$93,106	.07%
MISCELLANEOUS REPAIR	3,347	\$40,405,620	\$1,616,140	1.13%
MOTION PICTURE THEATRES	225	\$10,195,704	\$407,815	.26%
AMUSEMENT PARKS AND SERVICES	2,033	\$42,793,654	\$1,711,290	1.20%
EDUCATION INSTITUTIONS	293	\$6,965,342	\$279,406	.20%
OTHER SERVICES	1,016	\$31,753,520	\$1,269,999	.89%
* GROUP TOTALS *	25,649	\$412,043,476	\$16,479,050	11.52%

WHOLESALE GOODS GROUP

MOTOR VEHICLE	352	\$16,084,014	\$643,551	.45%
FURNITURE AND HOME FURNISHINGS	42	\$1,381,750	\$55,270	.04%
CONSTRUCTION MATERIALS	1,715	\$130,100,961	\$5,203,040	3.64%
FARM AND CONSTRUCTION MACHINERY	3,053	\$248,464,321	\$9,937,774	6.94%
MISCELLANEOUS DURABLE GOODS	337	\$13,017,754	\$520,691	.36%
APPAREL, PIECE GOODS	54	\$1,726,636	\$69,063	.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1963

PAGE 107

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	277	\$7,422,092	\$296,873	.21%
MISCELLANEOUS NONDURABLE GOODS	2,796	\$69,484,901	\$2,779,084	1.94%
* GROUP TOTALS *	8,606	\$487,667,429	\$19,505,346	15.03%

MISCELLANEOUS GROUP

AGRICULTURE PRODUCTION AND SERVICES	619	\$6,339,362	\$252,361	.18%
MINING	94	\$9,050,412	\$362,014	.25%
GENERAL CONTRACTORS	1,274	\$23,289,968	\$931,535	.65%
PLUMBING AND HEATING CONTRACTORS	1,604	\$35,312,657	\$1,412,406	.99%
PAINTING CONTRACTORS	712	\$5,378,121	\$214,799	.15%
ELECTRICAL CONTRACTORS	1,177	\$21,587,562	\$863,515	.60%
CARPENTRY CONTRACTORS	804	\$6,233,743	\$249,332	.17%
OTHER SPECIAL TRADE CONTRACTORS	1,046	\$22,280,852	\$891,227	.62%
FOOD MANUFACTURERS	155	\$2,788,709	\$111,474	.08%
APPAREL AND TEXTILE MANUFACTURERS	45	\$1,888,703	\$75,545	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	216	\$6,578,381	\$263,136	.18%
PUBLISHERS OF BOOKS AND NEWSPAPERS	222	\$2,408,451	\$96,334	.07%
COMMERCIAL PRINTERS	609	\$21,712,365	\$868,470	.61%
NONMETALLIC PRODUCT MANUFACTURERS	273	\$19,901,529	\$796,061	.56%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1983

PAGE 108

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	653	\$36,041,656	\$1,521,663	1.06%
MISCELLANEOUS MANUFACTURERS	148	\$3,675,018	\$146,995	.10%
TEMPORARY RETAILERS	810	\$7,742,639	\$304,830	.22%
* GROUP TOTALS *	10,461	\$234,180,150	\$9,366,899	6.55%
* LATE FILERS *	6,540	\$51,742,025	\$2,011,734	1.41%
** GRAND TOTAL **	93,555	\$3,579,399,708	\$143,097,625	100.00%

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING SEPTEMBER, 1983

Page 111

<u>Counties</u>	<u>No. of Units</u>	<u>Computed Tax Due</u>	<u>Counties</u>	<u>No. of Units</u>	<u>Computed Tax Due</u>
	\$			\$	
Adair	537	64,916.64	Johnson	4,404	780,994.84
Adams	283	34,778.04	Jones	1,208	153,271.99
Allamakee	781	107,529.65	Keokuk	769	107,707.64
Appanoose	926	95,175.79	Kossuth	1,245	167,487.59
Audubon	403	55,214.98	Lee	2,626	320,489.54
Benton	1,389	187,376.95	Linn	10,525	1,485,011.51
Black Hawk	8,726	1,170,812.83	Louisa	798	87,545.32
Boone	1,693	217,032.31	Lucas	664	75,892.19
Bremer	1,451	212,279.16	Lyon	604	81,059.34
Buchanan	1,256	149,452.00	Madison	773	96,364.21
Buena Vista	1,280	174,586.47	Mahaska	1,361	177,551.58
Butler	1,035	130,768.69	Marion	1,776	227,326.29
Calhoun	775	110,030.21	Marshall	2,575	330,169.94
Carroll	1,206	177,118.68	Mills	720	103,425.85
Cass	1,078	150,123.85	Mitchell	666	81,717.15
Cedar	1,112	163,499.39	Monona	603	79,394.56
Cerro Gordo	3,064	418,043.19	Monroe	568	83,101.31
Cherokee	959	127,716.87	Montgomery	795	97,867.55
Chickasaw	868	103,676.90	Muscatine	3,176	435,564.86
Clarke	491	55,101.84	O'Brien	948	131,982.69
Clay	1,220	168,326.68	Osceola	421	56,178.70
Clayton	1,120	153,867.13	Page	982	118,839.71
Clinton	3,497	467,700.75	Palo Alto	703	100,951.46
Crawford	1,246	161,928.67	Plymouth	1,278	198,863.65
Dallas	1,897	264,343.41	Pocahontas	600	79,727.35
Davis	465	57,815.50	Polk	21,016	3,164,589.76
Decatur	461	52,873.49	Pottawattamie	5,250	720,003.88
Delaware	1,001	135,085.66	Poweshiek	1,169	151,620.32
Des Moines	2,994	365,269.82	Ringgold	319	37,705.68
Dickinson	1,045	154,750.82	Sac	762	110,234.72
Dubuque	4,871	672,303.67	Scott	9,508	1,511,600.90
Emmet	714	100,275.38	Shelby	707	112,524.44
Fayette	1,312	177,232.81	Sioux	1,486	207,610.50
Floyd	1,052	119,077.77	Story	3,616	563,688.52
Franklin	710	107,537.47	Tama	1,052	140,501.08
Fremont	538	78,306.00	Taylor	422	47,769.14
Greene	804	101,575.84	Union	831	86,929.91
Grundy	806	118,477.21	Van Buren	474	47,286.36
Guthrie	643	82,533.46	Wapello	2,738	306,734.53
Hamilton	1,181	150,157.50	Warren	2,335	303,730.74
Hancock	772	112,507.14	Washington	1,214	174,588.04
Hardin	1,333	176,924.52	Wayne	413	54,348.71
Harrison	945	131,378.70	Webster	2,720	350,670.87
Henry	1,271	157,177.36	Winnebago	780	105,843.39
Howard	537	75,075.91	Winneshiek	1,083	149,955.39
Humboldt	791	99,612.98	Woodbury	5,857	802,100.24
Ida	515	78,649.82	Worth	440	60,003.96
Iowa	889	133,987.43	Wright	997	153,803.39
Jackson	1,343	157,012.88	Motor Vehicle	9	3,945.58
Jasper	2,391	299,564.29			
Jefferson	1,065	143,688.82	GRAND TOTAL	<u>174,728</u>	<u>\$24,186,530.20</u>

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1983

PAGE 112

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	31	\$625,112	\$25,004	.16%
ELECTRIC AND GAS UTILITIES	21	\$6,736,949	\$269,478	1.93%
WATER AND SANITATION UTILITIES	3	\$11,660	\$467	.00%
TRANSPORTATION COMPANIES	54	\$11,611,576	\$464,464	3.32%
* GROUP TOTALS *	109	\$18,985,297	\$759,413	5.43%

BUILDING MATERIALS GROUP

BUILDING MATERIAL DEALERS	122	\$6,301,022	\$252,040	1.60%
PAINT AND GLASS STORES	10	\$122,578	\$4,903	.04%
HARDWARE STORES	24	\$627,078	\$25,081	.16%
GARDEN SUPPLY STORES	12	\$85,557	\$3,421	.02%
MOBILE HOME DEALERS	2	\$0	\$0	.00%
* GROUP TOTALS *	170	\$7,136,235	\$285,445	2.04%

GENERAL MERCHANDISE GROUP

DEPARTMENT STORES	6	\$10,120,171	\$404,606	2.90%
VARIETY STORES	5	\$402,534	\$16,102	.12%
MISCELLANEOUS GENERAL MERCHANDISE STORES	5	\$243,596	\$9,743	.07%
* GROUP TOTALS *	16	\$10,766,303	\$430,451	3.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1963

PAGE 113

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	9	\$163,660	\$6,548	.05%
MEAT AND FISH MARKETS	3	\$5,486	\$220	.00%
FRUIT AND VEGETABLE MARKETS	0	\$0	\$0	.00%
CONFECTIONERY STORES	2	\$0	\$0	.00%
DAIRY PRODUCT STORES	1	\$30,193	\$1,208	.01%
BAKERIES	1	\$3,165	\$127	.00%
MISCELLANEOUS FOOD STORES	11	\$79,038	\$3,161	.02%
* GROUP TOTALS *	27	\$281,564	\$11,264	.06%

MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	13	\$173,681	\$6,945	.05%
AUTOMOTIVE PARTS	58	\$1,872,816	\$74,910	.54%
GAS STATIONS	35	\$1,391,726	\$55,671	.40%
RECREATIONAL VEHICLES	12	\$193,746	\$7,750	.06%
* GROUP TOTALS *	118	\$3,631,969	\$145,276	1.04%

APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	4	\$11,274	\$451	.00%
WOMEN'S APPAREL STORES	18	\$305,863	\$12,235	.09%
FAMILY AND CHILDREN'S APPAREL STORES	6	\$195,609	\$7,824	.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1983

PAGE 114

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	18	\$679,764	\$27,190	.19%
OTHER APPAREL STORES	12	\$52,605	\$2,104	.02%
* GROUP TOTALS *	58	\$1,245,135	\$49,604	.36%

HOME FURNISHINGS AND APPLIANCES GROUP

FURNITURE STORES	72	\$815,219	\$32,609	.23%
HOME FURNISHING STORES	47	\$4,669,845	\$186,794	1.34%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	95	\$3,122,832	\$124,911	.89%
* GROUP TOTALS *	214	\$8,607,896	\$344,314	2.46%

EATING AND DRINKING PLACES GROUP

EATING PLACES	16	\$236,029	\$9,441	.07%
DRINKING PLACES	0	\$0	\$0	.00%
* GROUP TOTALS *	16	\$236,029	\$9,441	.07%

SPECIALTY RETAIL STORES GROUP

DRUG STORES	6	\$82,294	\$3,293	.02%
LIQUOR STORES	1	\$60,231	\$2,409	.02%
USED MERCHANDISE STORES	19	\$266,941	\$10,676	.08%
SPORTING GOODS STORES	10	\$74,017	\$2,960	.02%
BOOKS AND STATIONERY STORES	29	\$513,862	\$20,553	.15%
JEWELRY STORES	14	\$185,513	\$7,412	.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1963

PAGE 115

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	25	\$254,123	\$10,162	.07%
GIFT AND NOVELTY SHOPS	13	\$856,823	\$34,274	.25%
MAIL ORDER STORES	28	\$4,179,884	\$167,194	1.20%
VENDING MACHINES	33	\$752,459	\$30,089	.22%
DIRECT SELLING	134	\$7,041,943	\$281,675	2.02%
FUEL AND ICE DEALERS	35	\$627,564	\$25,103	.18%
FLORISTS	2	\$1,374	\$55	.00%
OTHER SPECIALTY SHOPS	199	\$12,054,311	\$482,177	3.45%
* GROUP TOTALS *	545	\$26,951,341	\$1,078,032	7.71%

SERVICES GROUP

FINANCE, INSURANCE AND REAL ESTATE	71	\$1,593,976	\$63,760	.46%
HOTELS AND OTHER LODGING PLACES	3	\$57,374	\$2,295	.02%
LAUNDRY AND CLEANING	38	\$1,874,241	\$74,768	.54%
PHOTOGRAPHIC STUDIOS	33	\$305,257	\$12,210	.09%
BEAUTY SHOPS	1	\$14,558	\$582	.00%
BARBER SHOPS	0	\$0	\$0	.00%
SHOE REPAIR SHOPS	0	\$0	\$0	.00%
FUNERAL HOMES	0	\$0	\$0	.00%
OTHER PERSONAL SERVICES	14	\$256,801	\$10,353	.07%
BUILDING MAINTENANCE	20	\$373,821	\$14,953	.11%
EMPLOYMENT AGENCIES	2	\$1,039	\$42	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1963

PAGE 116

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	626	\$25,632,795	\$1,025,310	7.34%
AUTOMOBILE RENTAL AND STORAGE	21	\$96,720	\$3,869	.03%
AUTOMOBILE REPAIR AND SERVICES	27	\$1,677,274	\$75,092	.54%
ELECTRICAL REPAIR	40	\$680,536	\$27,221	.19%
WATCH, JEWELRY REPAIR	1	\$0	\$0	.00%
FURNITURE REPAIR	2	\$16,360	\$654	.00%
MISCELLANEOUS REPAIR	68	\$1,627,546	\$65,100	.47%
MOTION PICTURE THEATRES	12	\$297,351	\$11,695	.09%
AMUSEMENT PARKS AND SERVICES	21	\$129,488	\$5,179	.04%
EDUCATION INSTITUTIONS	3	\$11,530	\$461	.00%
OTHER SERVICES	33	\$594,514	\$23,781	.17%
* GROUP TOTALS *	1,056	\$35,443,161	\$1,417,725	10.14%

WHOLESALE GOODS GROUP

MOTOR VEHICLE	54	\$1,261,649	\$50,467	.36%
FURNITURE AND HOME FURNISHINGS	28	\$973,696	\$38,949	.28%
CONSTRUCTION MATERIALS	481	\$17,487,924	\$699,512	5.01%
FARM AND CONSTRUCTION MACHINERY	1,210	\$54,341,103	\$2,173,548	15.55%
MISCELLANEOUS DURABLE GOODS	68	\$3,106,147	\$124,246	.89%
APPAREL, PIECE GOODS	17	\$630,845	\$25,233	.18%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1983

PAGE 117

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	63	\$1,407,157	\$56,290	.40%
MISCELLANEOUS NONDURABLE GOODS	350	\$17,798,927	\$711,959	5.09%
* GROUP TOTALS *	2,291	\$97,007,448	\$3,880,204	27.77%

MISCELLANEOUS GROUP

AGRICULTURE PRODUCTION AND SERVICES	33	\$275,380	\$11,015	.08%
MINING	10	\$754,113	\$30,164	.22%
GENERAL CONTRACTORS	242	\$5,969,940	\$238,798	1.71%
PLUMBING AND HEATING CONTRACTORS	72	\$2,442,704	\$97,713	.70%
PAINTING CONTRACTORS	15	\$175,324	\$7,014	.05%
ELECTRICAL CONTRACTORS	56	\$1,149,615	\$45,985	.33%
CARPENTRY CONTRACTORS	24	\$68,187	\$2,728	.02%
OTHER SPECIAL TRADE CONTRACTORS	226	\$5,032,189	\$201,282	1.44%
FOOD MANUFACTURERS	63	\$4,036,666	\$162,665	1.16%
APPAREL AND TEXTILE MANUFACTURERS	45	\$1,404,202	\$56,167	.40%
FURNITURE, WOOD AND PAPER MANUFACTURERS	155	\$6,108,177	\$244,324	1.75%
PUBLISHERS OF BOOKS AND NEWSPAPERS	29	\$1,664,655	\$66,587	.46%
COMMERCIAL PRINTERS	62	\$6,536,847	\$261,476	1.87%
NONMETALLIC PRODUCT MANUFACTURERS	329	\$16,524,021	\$660,966	4.73%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1983

PAGE 118

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	944	\$67,681,925	\$2,707,279	19.37%
MISCELLANEOUS MANUFACTURERS	169	\$14,163,040	\$566,516	4.05%
TEMPORARY RETAILERS	43	\$829,415	\$32,493	.23%
* GROUP TOTALS *	2,541	\$134,846,420	\$5,393,174	36.59%
* LATE FILERS *	333	\$4,436,655	\$170,301	1.22%
** GRAND TOTAL **	7,496	\$349,575,473	\$13,975,044	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1963

PAGE 119

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	666	\$341,045
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	998	\$2,697,924
UTILITIES, COMMUNICATION, AND TRANSPORTATION	510	\$466,370
VENDORS (WHOLESALE AND RETAIL)	929	\$301,079
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	978	\$330,465
SERVICES (OTHER THAN PROFESSIONAL)	567	\$152,395
MISCELLANEOUS	144	\$99,668
** GRAND TOTAL **	4,812	\$4,406,906

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING SEPTEMBER, 1983

PAGE 120

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	18	\$1,874	JONES	27	\$2,598
ADAMS	7	\$1,419	KEOKUK	17	\$35
ALLAMAKEE	30	\$3,050	KOSSUTH	35	\$7,903
APPANOOSE	16	\$18,239	LEE	83	\$179,585
AUDUBON	9	\$876	LINN	288	\$432,780
BENTON	30	\$4,883	LOUISA	15	\$2,930
BLACK HAWK	236	\$491,262	LUCAS	11	\$11,444
BOONE	34	\$5,161	LYON	27	\$4,750
BREMER	34	\$9,015	MADISON	9	\$3,328
BUCHANAN	25	\$3,176	MAHASKA	37	\$8,298
BUENA VISTA	34	\$5,310	MARION	35	\$55,580
BUTLER	23	\$484	MARSHALL	75	\$87,893
CALHOUN	13	\$2,513	MILLS	12	\$1,932
CARROLL	48	\$23,568	MITCHELL	29	\$9,282
CASS	36	\$15,550	MONONA	21	\$1,099
CEDAR	29	\$2,473	MONROE	20	\$2,253
CERRO GORDO	117	\$50,205	MONTGOMERY	28	\$57,851
CHEROKEE	16	\$3,134	MUSCATINE	83	\$127,889
CHICKASAW	24	\$19,537	O'BRIEN	40	\$2,172
CLARKE	6	\$2,159	OSCEOLA	18	\$2,039
CLAY	46	\$12,436	PAGE	45	\$3,897
CLAYTON	32	\$17,533	PALO ALTO	19	\$2,537
CLINTON	84	\$129,953	PLYMOUTH	30	\$11,879
CRAWFORD	30	\$18,269	POCAHONTAS	23	\$6,526
DALLAS	38	\$12,734	POLK	597	\$985,366
DAVIS	14	\$4,223	POTTAWATTAMIE	136	\$38,103
DECATUR	5	\$933	POWESHIEK	35	\$30,023
DELAWARE	24	\$5,469	RINGGOLD	7	\$116
DES MOINES	87	\$64,432	SAC	33	\$11,082
DICKINSON	25	\$4,581	SCOTT	238	\$243,782
DUBUQUE	182	\$252,320	SHELBY	37	\$3,772
EMMET	25	\$11,937	SIOUX	56	\$23,055
FAYETTE	33	\$6,819	STORY	95	\$36,452
FLOYD	36	\$18,624	TAMA	23	\$6,436
FRANKLIN	28	\$5,233	TAYLOR	9	\$142
FREMONT	14	\$1,997	UNION	14	\$6,742
GREENE	22	\$1,362	VAN BUREN	8	\$6,968
GRUNDY	29	\$7,883	WAPELLO	59	\$124,213
GUTHRIE	17	\$736	WARREN	26	\$1,840
HAMILTON	40	\$33,705	WASHINGTON	37	\$3,463
HANCOCK	23	\$18,875	WAYNE	16	\$1,922
HARDIN	85	\$16,267	WEBSTER	71	\$40,478
HARRISON	20	\$5,010	WINNEBAGO	30	\$49,701
HENRY	35	\$15,784	WINNEBESHIEK	28	\$11,464
HOWARD	20	\$1,754	WOODBURY	164	\$148,363
HUMBOLDT	21	\$10,158	WORTH	14	\$1,970
IDA	17	\$3,905	WRIGHT	29	\$7,793
IOWA	24	\$91,295			
JACKSON	35	\$6,929	OUT OF STATE	0	\$0
JASPER	53	\$50,067			
JEFFERSON	21	\$5,831			
JOHNSON	108	\$154,498	GRAND TOTAL	4,812	\$4,468,968

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sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of using the club's sports provided club membership is not for the purpose of obtaining a discount on the purchase of goods or services. There is hereby imposed a tax of **percent** upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, except prizes operated or such tax to be collected in the same manner as is provided for the collection of taxes upon the gross receipts of tickets or admission as provided in this section.

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
December 31, 1983

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

---NOTICE---

1. Tax Rate Change -

The following report reflects Iowa Retail Sales Tax activity for the quarter ending December 31, 1983. On March 1, 1983, the sales and use tax rate was increased from 3 percent to 4 percent. As a result, the data for the December 1983 quarter is not directly comparable to December 1982 data which was computed at 3 percent.

For individuals wishing to make comparisons to previous periods, it is suggested that taxable sales be used.

2. Adoption of 1980 Census -

The sales tax statistical system has been updated to reflect 1980 census. As a result, eleven additional cities are now included in the section "RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS" beginning on page 40. In order to be included in this section, a city must have over 2,500 population and 40 or more sales tax returns for quarter (160-annual). This revision also has resulted in shifting between brackets on the table headed "COMPUTED TAX BY POPULATION GROUP" found on page VII.

TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTION AND SUMMARY OF DATA	I - XIII
A. Introduction	I - II
1. Foreword	I
2. Glossary	II
B. Retail Sales Tax Summary	III - IX
1. Development of Retail Sales Tax	III
2. The Quarter in Review	
a. The Quarter in Review Analysis 1982-1983	IV
b. Taxable Sales, Returns and Tax by County	V - VI
c. Computed Tax by Population Group	VII
d. Retail Sales Tax Collection by Computed Tax Due	VIII
e. Gross Sales and Computed Tax by Size of Gross Sales	IX
C. Use Tax Summary	X - XII
1. Development of Use Taxes	X
2. The Quarter in Review	
a. Retailers Use Tax by Business Group	XI
b. Comparison of Use Taxes, 1982-1983	XI
c. Retailers Use Tax Collection Report	XII
D. Local Option Hotel/Motel Tax	XIII
II. RETAIL SALES TAX STATISTICS	1 - 108
A. Retail Sales Tax by County and Town	3 - 39
B. Retail Sales Tax by County and Selected Cities by Business Class	40 - 101
C. Retail Sales by Business Classification	102 - 108
III. USE TAX STATISTICS	109 - 120
A. Motor Vehicle Use Tax by County	111
B. Retailers Use Tax by Business Classification	112 - 118
C. Consumers Use Tax by Business Classification	119
D. Consumers Use Tax by County	120

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the three percent rate effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1983

Taxable sales during the fourth quarter of 1983 amounted to \$3,933,601,458, an increase of 1.77 percent from the same quarter in 1982. The number of businesses filing returns increased from 96,910 to 99,383 or 2.55 percent during the same period. This data indicates a small decrease in the average amount of taxable receipts reported per return.

Because of the enactment of the four percent sales tax on March 1, 1983, computed tax figures for the December 1982 quarter and the December 1983 quarter are not comparable. For this reason, "taxable sales" are presented so that a more accurate comparison can be made.

Taxable Sales Tax by Business Group

During this period, the Utilities Group showed the largest increase in taxable sales with a 9.21 percent increase. The Apparel Group followed with an increase of 8.19 percent. The number of businesses showed an increase of 2.55 percent as compared with a increase of 1.5 percent during the same period in 1982. Seven business groups reported an increase in the number of filers. The Specialty Retail and General Merchandise Groups showed the largest increase with 6.62 percent and 5.18 percent respectively, while Motor Vehicles (-2.77 percent) and Building Materials (-2.50 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec. 82	# Bus. Dec. 83	% Change # Bus.	Taxable Sales Dec. 82	Taxable Sales Dec. 83	% Change Tax
Nonresidents	41	44	7.32%	4,081,824	1,702,423	-58.29%
Utilities	2,263	2,317	2.39	556,613,270	607,863,471	9.21
Building Materials	2,920	2,847	-2.50	220,579,346	218,138,710	-1.11
General Merchandise	1,391	1,463	5.18	508,455,870	534,525,629	5.13
Food Dealers	2,417	2,410	-0.29	167,675,138	179,430,742	7.01
Motor Vehicle	6,063	5,895	-2.77	219,043,312	234,999,143	7.28
Apparel	2,489	2,521	1.29	144,444,895	156,276,157	8.19
Home Furnishings	3,083	3,077	-0.20	131,388,768	139,487,496	6.16
Eating and Drinking	6,819	6,931	1.64	291,520,742	301,259,925	3.34
Specialty Retail	17,509	18,669	6.62	347,040,191	360,099,338	3.76
Services	26,209	27,171	3.67	382,288,170	404,095,134	5.70
Wholesale Goods	9,237	9,062	-1.90	616,701,404	517,974,151	-16.01
Miscellaneous	10,612	10,963	3.31	225,351,638	225,896,053	0.24
Late Filers	5,857	6,013	2.66	49,944,226	51,853,086	3.82
TOTALS	96,910	99,383	2.55%	\$3,865,128,794	\$3,933,601,458	1.77%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES,
AND COMPUTED TAX BY COUNTY
QUARTER ENDING DECEMBER 31, 1983

<u>Counties</u>	<u>Returns</u>	<u>Taxable Sales</u>	<u>Computed Tax</u>
Adair	400	\$ 10,372,942	\$ 414,838
Adams	206	4,570,535	182,818
Allamakee	573	15,281,065	611,156
Appanoose	564	14,592,755	583,622
Audubon	359	7,749,583	309,863
Benton	829	19,851,043	794,028
Black Hawk	3,765	192,312,315	7,689,993
Boone	868	24,868,499	994,400
Bremer	898	25,789,440	1,031,171
Buchanan	767	18,823,262	752,875
Buena Vista	854	32,989,873	1,319,357
Butler	698	14,262,296	570,407
Calhoun	549	12,326,285	493,045
Carroll	881	34,525,837	1,380,735
Cass	771	24,080,209	962,989
Cedar	731	15,592,110	623,599
Cerro Gordo	1,600	78,717,870	3,148,381
Cherokee	612	18,864,918	754,486
Chickasaw	566	14,650,615	586,021
Clarke	332	8,956,257	358,238
Clay	835	34,012,547	1,359,881
Clayton	848	17,909,707	716,217
Clinton	1,597	66,071,360	2,642,415
Crawford	699	19,346,843	773,806
Dallas	1,011	28,812,118	1,152,412
Davis	333	6,301,802	252,074
Decatur	334	5,999,884	239,882
Delaware	607	17,503,755	700,072
Des Moines	1,313	64,315,725	2,572,446
Dickinson	728	16,722,085	668,632
Dubuque	2,514	129,171,914	5,165,814
Emmet	507	15,884,545	635,042
Fayette	885	28,435,558	1,136,985
Floyd	714	21,280,836	851,219
Franklin	505	13,433,452	537,253
Fremont	353	8,318,714	332,728
Greene	485	13,501,891	539,838
Grundy	523	12,591,569	503,568
Guthrie	496	10,066,554	402,541
Hamilton	717	21,268,978	850,586
Hancock	491	14,753,459	590,137
Hardin	939	29,210,030	1,168,117
Harrison	565	13,009,861	520,124
Henry	669	23,353,585	934,459
Howard	454	11,566,159	462,616
Humboldt	491	13,979,095	559,157
Ida	368	11,212,002	448,453
Iowa	614	21,254,487	850,134
Jackson	808	19,799,827	791,741
Jasper	1,194	43,033,188	1,721,249

<u>Counties</u>	<u>Returns</u>	<u>Taxable Sales</u>	<u>Computed Tax</u>
Jefferson	610	\$ 19,036,281	\$ 760,936
Johnson	2,054	116,811,078	4,671,372
Jones	753	21,144,945	845,733
Keokuk	579	9,250,281	369,850
Kossuth	854	27,888,571	1,115,536
Lee	1,275	52,666,367	2,105,947
Linn	4,792	292,258,857	11,689,093
Louisa	345	7,438,926	297,559
Lucas	390	8,677,770	347,003
Lyon	491	9,809,646	392,297
Madison	430	8,612,289	344,486
Mahaska	854	27,406,271	1,096,234
Marion	921	28,403,051	1,136,095
Marshall	1,256	57,372,356	2,294,759
Mills	350	9,232,458	369,260
Mitchell	453	12,098,639	483,933
Monona	489	11,917,142	476,672
Monroe	299	7,032,302	281,281
Montgomery	526	18,291,474	731,129
Muscatine	1,169	52,587,617	2,103,176
O'Brien	760	19,330,792	773,022
Osceola	332	8,699,903	347,980
Page	732	22,707,503	908,221
Palo Alto	458	11,905,106	442,817
Plymouth	810	23,007,123	920,138
Pocahontas	525	11,550,262	461,971
Polk	8,625	683,457,350	27,336,226
Pottawattamie	2,003	93,355,946	3,753,329
Poweshiek	700	25,494,680	1,019,670
Ringgold	244	4,450,100	177,966
Sac	575	12,357,205	494,268
Scott	3,881	257,120,850	10,282,075
Shelby	587	15,643,048	625,583
Sioux	1,165	33,419,062	1,336,669
Story	1,913	85,260,410	3,409,594
Tama	696	18,225,086	728,822
Taylor	346	4,748,703	189,830
Union	491	16,047,666	641,837
Van Buren	397	4,263,673	170,506
Wapello	1,226	45,543,242	1,820,635
Warren	888	19,687,892	787,429
Washington	872	23,959,308	958,296
Wayne	348	4,736,191	189,438
Webster	1,577	72,251,549	2,889,589
Winnebago	516	14,044,151	561,518
Winneshiek	740	20,611,009	824,256
Woodbury	2,620	161,675,239	6,466,794
Worth	321	6,529,136	261,079
Wright	668	20,728,204	828,859
Nonresidents	44	1,702,423	68,098
Late Filers	6,013	51,853,086	2,069,738
TOTAL	<u>99,383</u>	<u>\$3,933,601,458</u>	<u>\$157,300,224</u>

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING DECEMBER, 1983

PAGE VII

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	\$63,769,473	40.54%
25,000 TO 50,000	\$19,270,718	12.25%
10,000 TO 25,000	\$12,669,878	8.05%
5,000 TO 10,000	\$20,406,110	12.97%
2,500 TO 5,000	\$12,653,272	8.17%
1,000 TO 2,500	\$12,211,348	7.76%
500 TO 1,000	\$5,570,134	3.54%
TOWNS UNDER 500	\$3,383,408	2.15%
NON-PERMIT	\$270,311	.17%
RURAL	\$6,827,177	4.34%
OTHERS	\$68,395	.04%
TOTALS	\$157,300,224	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION PAGE VIII
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1983

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - \$ 24.99	27,752	29.86%	\$138,828	.09%
25.00 - 49.99	7,134	7.67%	\$257,711	.16%
50.00 - 99.99	8,397	9.03%	\$606,970	.39%
100.00 - 149.99	5,181	5.57%	\$637,578	.41%
150.00 - 199.99	3,591	3.86%	\$622,676	.40%
200.00 - 249.99	2,791	3.00%	\$623,414	.40%
250.00 - 499.99	9,140	9.83%	\$3,319,045	2.11%
500.00 - 999.99	9,719	10.46%	\$7,014,313	4.46%
1,000.00 - 1,499.99	5,095	5.48%	\$6,244,355	3.97%
1,500.00 - 1,999.99	3,074	3.31%	\$5,329,136	3.39%
2,000.00 - 2,499.99	2,064	2.22%	\$4,613,485	2.93%
2,500.00 - 2,999.99	1,426	1.53%	\$3,903,150	2.48%
3,000.00 - 3,999.99	1,892	2.04%	\$6,553,829	4.17%
4,000.00 - 4,999.99	1,217	1.31%	\$5,441,951	3.46%
5,000.00 - 9,999.99	2,483	2.67%	\$17,334,767	11.02%
10,000.00 - 24,999.99	1,464	1.57%	\$21,852,733	13.89%
25,000.00 - 49,999.99	328	.35%	\$11,077,008	7.04%
50,000.00 - 99,999.99	104	.11%	\$7,216,439	4.59%
100,000.00 & OVER	103	.11%	\$54,512,836	34.66%
TOTALS	92,955	100.00%*	\$157,300,224	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING
 ** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES
 PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED
 RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING DECEMBER, 1983

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BU.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
\$ 0 - \$ 499	23,346	25.12%	\$2,357,176	.03%	\$163,791	.10%
500 - 999	5,742	6.18%	\$4,199,214	.05%	\$162,705	.10%
1,000 - 1,999	7,228	7.78%	\$10,509,123	.12%	\$389,205	.25%
2,000 - 2,999	4,654	5.01%	\$11,510,492	.13%	\$426,010	.27%
3,000 - 3,999	3,349	3.60%	\$11,635,206	.13%	\$416,209	.26%
4,000 - 4,999	2,576	2.77%	\$11,535,084	.13%	\$410,002	.26%
5,000 - 9,999	6,024	6.63%	\$58,147,886	.65%	\$1,987,531	1.26%
10,000 - 24,999	12,135	13.05%	\$199,424,432	2.24%	\$6,554,800	4.17%
25,000 - 49,999	8,203	8.82%	\$292,402,562	3.29%	\$8,897,985	5.66%
50,000 - 99,999	6,587	7.09%	\$467,636,152	5.26%	\$12,678,739	8.06%
100,000 - 249,999	5,946	6.40%	\$933,295,394	10.50%	\$21,189,023	13.47%
250,000 - 499,999	2,446	2.63%	\$853,840,518	9.61%	\$17,238,893	10.96%
500,000 - 999,999	1,356	1.46%	\$944,068,743	10.62%	\$14,865,358	9.45%
1,000,000 & OVER	1,363	1.47%	\$5,086,276,348	57.23%	\$71,919,973	45.72%
TOTALS	92,955	100.00%*	\$8,886,838,330	100.00%*	\$157,300,224	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS
OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December 31, 1983

<u>Business Group</u>	<u>No. of Returns</u>	<u>% of Returns</u>	<u>Computed Tax</u>	<u>% of Tax</u>
Utilities	109	1.40%	\$ 992,949	6.38%
Building Materials	181	2.32	237,693	1.53
General Merchandise	16	0.20	625,922	4.02
Food Dealers	23	0.29	5,777	0.04
Motor Vehicle	124	1.59	270,330	1.74
Apparel	51	0.65	67,208	0.43
Home Furnishings	226	2.89	431,272	2.77
Eating and Drinking	19	0.24	9,075	0.06
Specialty Retail	582	7.45	1,389,762	8.93
Services	1,081	13.84	1,574,836	10.12
Wholesale Goods	2,400	30.73	4,052,570	26.04
Miscellaneous	2,679	34.30	5,795,454	37.25
Late Filers	320	4.10	107,768	0.69
TOTAL	<u>7,811</u>	<u>100.00%</u>	<u>\$15,560,616</u>	<u>100.00%</u>

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1982 and 1983

<u>Use Tax</u>	<u>Dec. 1982</u>	<u>Dec. 1983</u>	<u>% Change</u>
Retailers			
Number of Returns	7,641	7,811	2.22%
Computed Tax	\$ 11,479,854	\$ 15,560,616	35.55%
Motor Vehicle			
Number of Returns	132,651	140,638	6.02%
Computed Tax	\$ 13,573,794	\$ 20,875,320	53.79%
Consumers			
Number of Returns	4,682	4,840	3.37%
Computed Tax	\$ 3,544,959	\$ 4,946,787	39.54%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1983

PAGE XII

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - \$ 24.99	3,198	40.94%	\$6,118	.04%
25.00 - 49.99	388	4.97%	\$14,395	.09%
50.00 - 99.99	465	5.95%	\$33,500	.22%
100.00 - 149.99	301	3.85%	\$37,292	.24%
150.00 - 199.99	249	3.19%	\$43,530	.28%
200.00 - 249.99	180	2.30%	\$40,295	.26%
250.00 - 499.99	659	8.44%	\$239,305	1.54%
500.00 - 999.99	671	8.59%	\$480,289	3.09%
1,000.00 - 1,499.99	370	4.74%	\$453,967	2.92%
1,500.00 - 1,999.99	237	3.03%	\$412,940	2.65%
2,000.00 - 2,499.99	160	2.05%	\$359,535	2.31%
2,500.00 - 2,999.99	134	1.72%	\$369,771	2.38%
3,000.00 - 3,999.99	161	2.06%	\$557,463	3.58%
4,000.00 - 4,999.99	112	1.43%	\$498,494	3.20%
5,000.00 - 9,999.99	260	3.33%	\$1,828,648	11.75%
10,000.00 - 24,999.99	175	2.24%	\$2,687,242	17.27%
25,000.00 - 49,999.99	47	.60%	\$1,549,705	9.96%
50,000.00 - 99,999.99	25	.32%	\$1,690,005	10.86%
100,000.00 & OVER	19	.24%	\$4,258,122	27.36%
TOTALS	7,811	100.00%*	\$15,560,616	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of December 31, 1983, a local option hotel/motel tax is currently imposed in twenty-one cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, nineteen of the jurisdictions have elected to impose a 5 percent rate, one jurisdiction has imposed a 4 percent rate, and two jurisdictions a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending December 31, 1983, a total of \$998,317.81 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected ⁽¹⁾	Percentage Change December 82 to December 83
Altoona	5%	\$ 8,702.69	24.84%
Ankeny	5%	6,658.89	-3.33
Burlington (3)	5%	18,148.75	(2)
Cedar Rapids	5%	134,793.65	27.56
Clive	5%	12,717.51	-5.79
Coralville (4)	5%	82,173.25	(2)
Council Bluffs	5%	40,698.49	-12.54
Davenport	5%	94,333.20	(2)
Des Moines	5%	291,438.39	33.49
Dubuque	5%	61,488.11	21.01
Indianola	5%	1,070.31	19.93
Iowa City (3)	5%	23,690.36	(2)
Johnston	5%	13,147.59	70.79
Muscatine	4%	20,000.55	12.74
Ottumwa (3)	5%	19,204.53	(2)
Polk County	5%	22,950.83	-21.39
Sergeant Bluff	3%	1,046.52	14.88
Sioux City	3%	45,020.45	73.27
Urbandale	5%	40,495.81	20.63
Waterloo	5%	35,794.72	52.66
West Des Moines	5%	22,536.77	-1.86
Windsor Heights	5%	2,206.44	20.66
TOTAL		<u>\$998,317.81</u>	(2)

- (1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.
 (2) Not comparable to the previous year's quarter.
 (3) Tax implemented April 1, 1983
 (4) Tax implemented July 1, 1983

**RETAIL
SALES TAX**

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 3

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	44	\$1,702,423	\$63,798	.04%
ADAIR COUNTY				
GREENFIELD*	146	\$5,429,224	\$217,169	.14%
ADAIR	53	\$2,783,043	\$111,319	.07%
STUART	30	\$542,288	\$21,693	.01%
BRIDGEWATER	20	\$343,689	\$13,669	.01%
FONTANELLE	36	\$430,465	\$17,216	.01%
ORIENT	21	\$205,424	\$8,219	.01%
NON-PERMIT	1	\$225	\$9	.00%
OTHER	93	\$638,584	\$25,544	.02%
* TOTAL COUNTY *	400	\$10,372,942	\$414,838	.26%
ADAMS COUNTY				
CORNING*	121	\$4,089,820	\$163,588	.10%
PRESCOTT	14	\$97,536	\$3,902	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	71	\$383,179	\$15,328	.01%
* TOTAL COUNTY *	206	\$4,570,535	\$182,818	.12%
ALLAMAKEE COUNTY				
WAUKON*	195	\$6,463,536	\$258,535	.16%
LANSING	77	\$1,752,924	\$70,118	.04%
POSTVILLE	94	\$4,474,322	\$178,894	.11%
NEW ALBIN	32	\$529,743	\$21,190	.01%
HARPERS FERRY	29	\$233,359	\$9,332	.01%
WATERVILLE	10	\$74,380	\$2,975	.00%
NON-PERMIT	3	\$2,012	\$81	.00%
OTHER	133	\$1,750,789	\$70,031	.04%
* TOTAL COUNTY *	573	\$15,281,065	\$611,156	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1963

PAGE 4

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	303	\$12,656,214	\$506,187	.32%
CINCINNATI	13	\$65,135	\$2,584	.00%
MORAVIA	37	\$301,786	\$12,059	.01%
MOULTON	34	\$379,861	\$15,193	.01%
MYSTIC	21	\$81,056	\$3,242	.00%
NON-PERMIT	3	\$12,324	\$493	.00%
OTHER	153	\$1,096,379	\$43,854	.03%
* TOTAL COUNTY *	564	\$14,592,755	\$583,622	.37%
AUDUBON COUNTY				
AUDUBON*	180	\$6,310,769	\$252,383	.16%
EXIRA	54	\$647,609	\$25,875	.02%
KIMBALLTON	24	\$325,284	\$12,987	.01%
NON-PERMIT	3	\$6,396	\$256	.00%
OTHER	98	\$459,525	\$18,362	.01%
* TOTAL COUNTY *	359	\$7,749,583	\$309,863	.20%
BENTON COUNTY				
BELLE PLAINE	129	\$4,214,388	\$168,571	.11%
VINTON*	211	\$9,280,020	\$371,187	.24%
BLAIRSTOWN	47	\$1,078,541	\$43,142	.03%
SHELLSBURG	27	\$388,098	\$15,524	.01%
VAN HORNE	36	\$574,140	\$22,966	.01%
ATKINS	40	\$407,518	\$16,302	.01%
GARRISON	20	\$182,915	\$7,318	.00%
KEYSTONE	38	\$1,245,653	\$49,826	.03%
MT AUBURN	14	\$190,755	\$7,629	.00%
NEWHALL	29	\$568,257	\$22,731	.01%
NORWAY	27	\$607,095	\$24,284	.02%
URBANA	27	\$168,707	\$6,750	.00%
WALFORD	16	\$237,539	\$9,503	.01%
NON-PERMIT	4	\$6,309	\$252	.00%
OTHER	164	\$701,108	\$28,043	.02%
* TOTAL COUNTY *	829	\$19,851,043	\$794,028	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 5

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,155	\$139,043,345	\$5,560,322	3.53%
CEDAR FALLS	997	\$43,643,506	\$1,744,856	1.11%
EVANSDALE	113	\$1,750,682	\$69,877	.04%
ELK RUN HTS	14	\$184,351	\$7,374	.00%
HUDSON	76	\$1,403,510	\$56,138	.04%
LA PORTE CITY	115	\$1,994,067	\$79,761	.05%
DUNKERTON	49	\$451,127	\$18,045	.01%
JANESVILLE	16	\$109,005	\$4,359	.00%
GILBERTVILLE	35	\$414,035	\$16,556	.01%
RAYMOND	17	\$463,640	\$18,517	.01%
NON-PERMIT	42	\$898,681	\$35,950	.02%
OTHER	136	\$1,956,366	\$78,238	.05%
* TOTAL COUNTY *	3,765	\$192,312,315	\$7,689,993	4.89%
BOONE COUNTY				
BOONE*	481	\$19,303,557	\$771,826	.49%
MADRID	93	\$1,984,679	\$79,362	.05%
OGDEN	85	\$2,011,154	\$80,445	.05%
BOXHOLM	18	\$187,829	\$7,514	.00%
PILOT MOUND	10	\$51,773	\$2,071	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	181	\$1,329,507	\$53,182	.03%
* TOTAL COUNTY *	868	\$24,868,499	\$994,400	.63%
BREMER COUNTY				
WAVERLY*	329	\$16,090,725	\$643,445	.41%
SUMNER	118	\$3,922,269	\$156,816	.10%
TRIPOLI	65	\$1,161,683	\$46,467	.03%
DENVER	74	\$1,448,697	\$57,950	.04%
JANESVILLE	25	\$433,018	\$17,235	.01%
READLYN	45	\$854,107	\$34,110	.02%
FREDERIKA	14	\$49,497	\$1,980	.00%
PLAINFIELD	33	\$397,752	\$15,904	.01%
NON-PERMIT	10	\$17,657	\$706	.00%
OTHER	185	\$1,414,035	\$56,558	.04%
* TOTAL COUNTY *	898	\$25,789,440	\$1,031,171	.66%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 6

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	271	\$10,535,964	\$421,408	.27%
JESUP	86	\$2,203,182	\$88,127	.06%
FAIRBANK	53	\$974,527	\$38,981	.02%
HAZLETON	43	\$573,318	\$22,932	.01%
LAMONT	29	\$321,882	\$12,857	.01%
WINTHROP	45	\$833,699	\$33,346	.02%
AURORA	14	\$157,156	\$6,286	.00%
BRANDON	26	\$175,403	\$7,016	.00%
QUASQUETON	13	\$109,815	\$4,392	.00%
ROWLEY	15	\$162,768	\$6,511	.00%
NON-PERMIT	2	\$1,452	\$58	.00%
OTHER	170	\$2,774,096	\$110,961	.07%
* TOTAL COUNTY *	767	\$18,823,262	\$752,875	.48%
BUENA VISTA COUNTY				
STORM LAKE*	409	\$23,667,865	\$946,488	.60%
ALTA	88	\$2,663,435	\$106,539	.07%
ALBERT CITY	43	\$1,320,380	\$52,798	.03%
MARATHON	22	\$346,938	\$13,879	.01%
NEWELL	59	\$1,549,346	\$61,975	.04%
SIOUX RAPIDS	64	\$1,470,304	\$58,815	.04%
LAKESIDE	13	\$165,975	\$6,639	.00%
REMBRANDT	22	\$196,214	\$7,849	.00%
LINN GROVE	17	\$74,734	\$2,988	.00%
NON-PERMIT	1	\$442	\$18	.00%
OTHER	116	\$1,534,240	\$61,369	.04%
* TOTAL COUNTY *	854	\$32,989,873	\$1,319,357	.84%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 7

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
RUTLER	COUNTY				
CLARKSVILLE		68	\$1,068,154	\$42,726	.03%
GREENE		82	\$2,406,316	\$96,245	.06%
PARKERSBURG		97	\$2,204,881	\$88,194	.06%
SHELL ROCK		62	\$728,839	\$29,150	.02%
ALLISON*		68	\$3,249,196	\$129,967	.08%
APLINGTON		54	\$1,665,602	\$66,626	.04%
DUMONT		43	\$1,040,308	\$41,573	.03%
NEW HARTFORD		31	\$337,887	\$13,517	.01%
AREDALE		11	\$115,030	\$4,573	.00%
BRISTOW		16	\$94,505	\$3,776	.00%
NON-PERMIT		4	\$30,945	\$1,238	.00%
OTHER		162	\$1,320,633	\$52,822	.03%
* TOTAL COUNTY *		698	\$14,262,296	\$570,407	.36%
CALHOUN	COUNTY				
LAKE CITY		108	\$3,147,443	\$125,897	.08%
MANSON		94	\$2,825,689	\$113,030	.07%
ROCKWELL CITY*		131	\$3,474,870	\$138,993	.09%
LOHRVILLE		34	\$196,255	\$7,848	.00%
POMEROY		43	\$1,089,588	\$43,582	.03%
FARNHAMVILLE		30	\$1,137,172	\$45,485	.03%
SOMERS		11	\$20,102	\$804	.00%
NON-PERMIT		3	\$1,521	\$61	.00%
OTHER		95	\$433,645	\$17,344	.01%
* TOTAL COUNTY *		549	\$12,526,285	\$493,045	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 8

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CARROLL COUNTY				
CARROLL*	407	\$24,543,377	\$981,460	.62%
COON RAPIDS	71	\$2,040,499	\$81,618	.05%
MANNING	89	\$2,469,691	\$98,761	.06%
BREDA	45	\$759,235	\$30,370	.02%
GLIDDEN	54	\$1,612,896	\$64,512	.04%
ARCADIA	25	\$483,818	\$19,354	.01%
DEDHAM	17	\$319,066	\$12,763	.01%
HALBUR	15	\$764,822	\$30,594	.02%
LANESBORO	10	\$98,666	\$3,947	.00%
TEMPLETON	29	\$412,621	\$16,507	.01%
NON-PERMIT	5	\$7,718	\$310	.00%
OTHER	114	\$1,013,428	\$40,539	.03%
* TOTAL COUNTY *	881	\$34,525,837	\$1,380,735	.88%
CASS COUNTY				
ATLANTIC*	375	\$18,370,989	\$734,645	.47%
ANITA	77	\$1,122,839	\$44,900	.03%
GRISWOLD	85	\$1,715,198	\$68,609	.04%
LEWIS	37	\$278,951	\$8,157	.01%
CUMBERLAND	25	\$322,439	\$12,897	.01%
MARNE	11	\$55,266	\$2,212	.00%
MASSENA	38	\$1,084,448	\$43,374	.03%
NON-PERMIT	2	\$2,078	\$83	.00%
OTHER	128	\$1,198,001	\$47,912	.03%
* TOTAL COUNTY *	771	\$24,080,209	\$962,989	.61%
CEDAR COUNTY				
TIPTON*	190	\$6,121,626	\$244,870	.16%
DURANT	78	\$2,209,548	\$88,360	.06%
MECHANICSVILLE	39	\$636,573	\$25,462	.02%
WEST BRANCH	92	\$1,535,249	\$61,409	.04%
CLARENCE	53	\$994,377	\$39,731	.03%
LOWDEN	51	\$1,158,026	\$46,320	.03%
STANWOOD	47	\$848,234	\$33,931	.02%
BENNETT	31	\$579,910	\$23,192	.01%
NON-PERMIT	2	\$29,215	\$1,169	.00%
OTHER	148	\$1,479,352	\$59,155	.04%
* TOTAL COUNTY *	731	\$15,592,110	\$623,599	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 9

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CERRO GORDO COUNTY				
MASON CITY*	981	\$63,533,083	\$2,541,176	1.62%
CLEAR LAKE	309	\$11,102,043	\$443,906	.28%
VENTURA	21	\$213,105	\$8,514	.01%
ROCKWELL	45	\$475,447	\$19,020	.01%
DOUGHERTY	15	\$78,129	\$3,126	.00%
MESERVEY	20	\$178,489	\$7,140	.00%
PLYMOUTH	11	\$246,718	\$9,869	.01%
SWALEDALE	16	\$169,224	\$7,568	.00%
THORNTON	26	\$330,138	\$13,202	.01%
NON-PERMIT	9	\$49,436	\$1,976	.00%
OTHER	147	\$2,322,058	\$92,884	.06%
* TOTAL COUNTY *	1,600	\$78,717,870	\$3,148,381	2.00%
CHEROKEE COUNTY				
CHEROKEE*	294	\$14,129,997	\$565,091	.36%
MARCUS	73	\$1,749,811	\$69,992	.04%
AUFELIA	63	\$768,666	\$30,748	.02%
CLEGHORN	13	\$250,311	\$10,012	.01%
MERIDEN	12	\$83,895	\$3,357	.00%
QUIMBY	27	\$829,322	\$33,171	.02%
WASHTA	16	\$61,839	\$2,473	.00%
NON-PERMIT	2	\$1,627	\$66	.00%
OTHER	112	\$989,450	\$39,576	.03%
* TOTAL COUNTY *	612	\$18,864,918	\$754,486	.48%
CHICKASAW COUNTY				
NEW HAMPTON*	192	\$9,023,622	\$360,944	.23%
NASHUA	75	\$1,896,416	\$75,858	.05%
FREDERICKSBURG	64	\$1,169,935	\$46,796	.03%
LAWLER	37	\$947,837	\$37,914	.02%
ALTA VISTA	19	\$358,058	\$14,323	.01%
IONIA	20	\$288,494	\$11,537	.01%
NON-PERMIT	4	\$41,174	\$1,647	.00%
OTHER	155	\$925,079	\$37,002	.02%
* TOTAL COUNTY *	566	\$14,650,615	\$586,021	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 10

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLARKE	COUNTY				
OSCEOLA*		224	\$7,967,741	\$318,708	.20%
MURRAY		31	\$261,592	\$10,453	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		77	\$726,924	\$29,077	.02%
* TOTAL COUNTY *		332	\$8,956,257	\$358,238	.23%
CLAY	COUNTY				
SPENCER*		550	\$28,843,019	\$1,153,093	.73%
EVERLY		40	\$1,791,489	\$71,661	.05%
PETERSON		41	\$769,906	\$30,799	.02%
DICKENS		12	\$172,961	\$6,917	.00%
FOSTORIA		12	\$204,349	\$8,173	.01%
ROYAL		28	\$246,969	\$9,880	.01%
WEBB		17	\$202,040	\$8,082	.01%
NON-PERMIT		16	\$745,302	\$29,812	.02%
OTHER		119	\$1,036,512	\$41,464	.03%
* TOTAL COUNTY *		835	\$34,012,547	\$1,359,881	.86%
CLAYTON	COUNTY				
ELKADER*		127	\$5,777,028	\$231,079	.15%
GUTTENBERG		103	\$2,600,105	\$103,966	.07%
MONONA		85	\$2,178,423	\$87,076	.06%
STRAWBERRY PT		70	\$1,592,931	\$63,710	.04%
EDGEWOOD		42	\$1,115,378	\$44,613	.03%
GARNAVILLO		51	\$586,730	\$23,462	.01%
MARQUETTE		22	\$147,151	\$5,887	.00%
MCGREGOR		72	\$892,370	\$35,693	.02%
FARMERSBURG		19	\$233,139	\$9,326	.01%
LUANA		20	\$244,350	\$9,773	.01%
VOLGA CITY		22	\$176,720	\$7,070	.00%
NON-PERMIT		10	\$39,417	\$1,577	.00%
OTHER		205	\$2,325,965	\$92,985	.06%
* TOTAL COUNTY *		848	\$17,909,707	\$716,217	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 11

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON	COUNTY				
CLINTON*		872	\$52,067,827	\$2,082,308	1.32%
DE WITT		198	\$7,720,448	\$308,814	.20%
CAMANCHE		89	\$1,249,132	\$49,939	.03%
DELMAR		16	\$78,766	\$3,151	.00%
GRAND MOUND		34	\$201,889	\$8,075	.01%
LOST NATION		51	\$638,669	\$25,546	.02%
WHEATLAND		42	\$723,105	\$28,924	.02%
CALAMUS		17	\$335,347	\$13,415	.01%
CHARLOTTE		16	\$386,826	\$15,472	.01%
GOOSE LAKE		10	\$54,276	\$2,171	.00%
LOW MOOR		23	\$199,600	\$7,984	.01%
WELTON		11	\$118,365	\$4,735	.00%
NON-PERMIT		8	\$30,772	\$1,230	.00%
OTHER		210	\$2,266,336	\$90,651	.06%
* TOTAL COUNTY *		1,597	\$66,071,360	\$2,642,415	1.68%
CRAWFORD	COUNTY				
DENISON*		306	\$13,938,678	\$557,550	.35%
CHARTER OAK		43	\$929,074	\$37,165	.02%
DOW CITY		29	\$214,795	\$8,591	.01%
MANILLA		46	\$951,978	\$38,078	.02%
SCHLESWIG		55	\$841,212	\$33,571	.02%
VAIL		25	\$160,630	\$6,427	.00%
KIRON		28	\$399,635	\$15,985	.01%
RICKETTS		15	\$85,167	\$3,408	.00%
WESTSIDE		26	\$485,231	\$19,409	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		126	\$1,340,443	\$53,622	.03%
* TOTAL COUNTY *		699	\$19,346,843	\$773,806	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 12

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS	COUNTY	304	\$12,452,703	\$498,094	.32%
PERRY		125	\$6,301,889	\$252,073	.16%
ADEL*		60	\$783,421	\$31,339	.02%
DALLAS CENTER		32	\$817,956	\$32,714	.02%
DEXTER		42	\$358,246	\$14,331	.01%
REDFIELD		66	\$1,930,189	\$77,206	.05%
WAUKEE		39	\$915,647	\$36,580	.02%
WOODWARD		23	\$176,645	\$7,065	.00%
DE SOTO		32	\$1,411,023	\$56,441	.04%
GRANGER		17	\$209,232	\$8,369	.01%
MINBURN		27	\$369,172	\$14,767	.01%
VAN METER					
NON-PERMIT		5	\$6,565	\$262	.00%
OTHER		239	\$3,079,430	\$123,171	.08%
* TOTAL COUNTY *		1,011	\$28,812,118	\$1,152,412	.73%
DAVIS	COUNTY				
FLORISSA*		158	\$5,194,609	\$207,788	.13%
DRAKESVILLE		14	\$45,016	\$1,800	.00%
PULASKI		16	\$213,102	\$8,521	.01%
NON-PERMIT		2	\$2,024	\$81	.00%
OTHER		143	\$847,051	\$33,884	.02%
* TOTAL COUNTY *		333	\$6,301,802	\$252,074	.16%
DECATUR	COUNTY				
LAMONI		86	\$2,592,521	\$103,648	.07%
LEON*		104	\$2,739,082	\$109,507	.07%
DAVIS CITY		16	\$57,804	\$2,312	.00%
DECATUR CITY		15	\$185,829	\$7,434	.00%
GARDEN GROVE		14	\$51,547	\$2,062	.00%
GRAND RIVER		14	\$73,941	\$2,958	.00%
WELDON		15	\$86,842	\$3,474	.00%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		70	\$212,318	\$8,487	.01%
* TOTAL COUNTY *		334	\$5,999,884	\$239,882	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 13

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	251	\$12,538,048	\$501,511	.32%
EARLVILLE	42	\$704,186	\$28,167	.02%
HOPKINTON	38	\$872,646	\$34,906	.02%
COLESBURG	27	\$458,795	\$18,291	.01%
DELHI	29	\$432,594	\$17,305	.01%
GREELEY	19	\$282,788	\$11,311	.01%
RYAN	22	\$135,502	\$5,421	.00%
NON-PERMIT	2	\$3,057	\$122	.00%
OTHER	184	\$2,076,139	\$83,038	.05%
* TOTAL COUNTY *	607	\$17,503,755	\$700,072	.45%
DES MOINES COUNTY				
BURLINGTON*	837	\$46,892,149	\$1,875,509	1.19%
MEDIAPOLIS	89	\$2,567,945	\$102,721	.07%
WEST BURLINGTON	158	\$12,170,155	\$486,805	.31%
DANVILLE	32	\$1,108,537	\$44,342	.03%
MIDDLETOWN	11	\$86,004	\$3,439	.00%
NON-PERMIT	5	\$3,043	\$121	.00%
OTHER	181	\$1,487,892	\$59,509	.04%
* TOTAL COUNTY *	1,313	\$64,315,725	\$2,572,446	1.64%
DICKINSON COUNTY				
MILFORD	119	\$2,548,669	\$101,945	.06%
SPIRIT LAKE*	218	\$9,311,373	\$372,348	.24%
ARNOLDS PARK	87	\$904,899	\$36,187	.02%
LAKE PARK	62	\$1,637,271	\$65,493	.04%
OKOBOJI	37	\$839,975	\$33,468	.02%
SUPERIOR	12	\$149,164	\$5,964	.00%
TERRIL	21	\$290,318	\$11,613	.01%
NON-PERMIT	8	\$24,025	\$962	.00%
OTHER	164	\$1,016,391	\$40,652	.03%
* TOTAL COUNTY *	728	\$16,722,085	\$668,632	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 14

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,760	\$108,841,583	\$4,352,707	2.77%
CASCADE	84	\$2,633,405	\$105,336	.07%
DYERSVILLE	167	\$8,537,815	\$341,437	.22%
SPWORTH	34	\$729,374	\$29,177	.02%
FARLEY	45	\$851,313	\$34,053	.02%
BERNARD	23	\$217,983	\$8,694	.01%
HOLY CROSS	24	\$420,084	\$16,804	.01%
LUXEBURG	17	\$239,248	\$9,571	.01%
NEW VIENNA	23	\$755,023	\$30,204	.02%
PEOSTA	21	\$306,132	\$12,247	.01%
WORTHINGTON	27	\$341,006	\$13,639	.01%
ZWINGLE	12	\$50,018	\$2,001	.00%
NON-PERMIT	24	\$123,532	\$4,941	.00%
OTHER	253	\$5,125,398	\$205,003	.13%
* TOTAL COUNTY *	2,514	\$129,171,914	\$5,165,814	3.28%
EMMET COUNTY				
ESTHERVILLE*	292	\$12,820,574	\$512,499	.33%
ARMSTRONG	69	\$1,588,776	\$63,538	.04%
RINGSTED	27	\$894,461	\$35,780	.02%
WALLINGFORD	19	\$130,965	\$5,238	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	100	\$449,769	\$17,987	.01%
* TOTAL COUNTY *	507	\$15,884,545	\$635,042	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 15

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	294	\$13,087,185	\$523,323	.33%
FAYETTE	64	\$642,800	\$25,707	.02%
WEST UNION*	134	\$5,337,426	\$212,956	.14%
ARLINGTON	24	\$522,556	\$20,905	.01%
CLERMONT	30	\$1,767,610	\$70,427	.04%
ELGIN	36	\$780,733	\$31,229	.02%
HAWKEYE	27	\$718,105	\$28,722	.02%
MAYNARD	22	\$796,917	\$31,878	.02%
ST LUCAS	15	\$332,466	\$13,300	.01%
WADENA	11	\$59,139	\$2,366	.00%
WAUCOMA	17	\$327,698	\$13,106	.01%
WESTGATE	12	\$79,223	\$3,170	.00%
NON-PERMIT	3	\$1,657	\$66	.00%
OTHER	196	\$3,996,043	\$159,830	.10%
* TOTAL COUNTY *	885	\$28,435,558	\$1,136,985	.72%
FLOYD COUNTY				
CHARLES CITY*	355	\$16,991,096	\$679,634	.43%
NORA SPRINGS	65	\$913,156	\$36,525	.02%
ROCKFORD	54	\$824,720	\$32,989	.02%
FLOYD	17	\$206,635	\$8,264	.01%
MARBLE ROCK	32	\$357,200	\$14,288	.01%
RUDD	26	\$386,114	\$15,445	.01%
NON-PERMIT	4	\$1,130	\$46	.00%
OTHER	161	\$1,600,785	\$64,028	.04%
* TOTAL COUNTY *	714	\$21,280,836	\$851,219	.54%
FRANKLIN COUNTY				
HAMPTON*	247	\$9,390,186	\$375,582	.24%
ACKLEY	10	\$120,124	\$4,805	.00%
SHEFFIELD	59	\$1,175,431	\$47,010	.03%
ALEXANDER	14	\$173,282	\$6,918	.00%
COULTER	19	\$185,419	\$7,378	.00%
GENEVA	10	\$145,915	\$5,836	.00%
LATIMER	33	\$752,553	\$30,103	.02%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	113	\$1,490,542	\$59,621	.04%
* TOTAL COUNTY *	505	\$13,433,452	\$537,253	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 16

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
FREMONT	74	\$2,324,795	\$92,989	.06%
HAMBURG	65	\$989,785	\$39,574	.03%
SIDNEY*	56	\$655,313	\$26,208	.02%
TABOR	21	\$270,309	\$10,813	.01%
FARRAGUT	12	\$112,469	\$4,498	.00%
RANDOLPH	14	\$190,635	\$7,625	.00%
RIVERTON	11	\$71,782	\$2,872	.00%
THURMAN				
NON-PERMIT	1	\$128,631	\$5,145	.00%
OTHER	99	\$3,574,995	\$143,004	.09%
* TOTAL COUNTY *	353	\$8,318,714	\$332,728	.21%
GREENE COUNTY				
JEFFERSON*	224	\$9,694,808	\$387,568	.25%
CHURDAN	38	\$301,624	\$12,063	.01%
GRAND JCT	64	\$1,467,505	\$58,694	.04%
SCRANTON	39	\$585,754	\$23,428	.01%
PATON	24	\$600,839	\$24,032	.02%
RIPPEY	23	\$196,012	\$7,840	.00%
NON-PERMIT	5	\$6,421	\$257	.00%
OTHER	68	\$648,928	\$25,956	.02%
* TOTAL COUNTY *	485	\$13,501,891	\$539,838	.34%
GRUNDY COUNTY				
GRUNDY CENTER*	136	\$5,726,638	\$229,060	.15%
REINBECK	92	\$1,783,389	\$71,329	.05%
CONRAD	59	\$1,429,819	\$57,192	.04%
DIKE	45	\$1,505,902	\$60,235	.04%
WELLSBURG	42	\$1,051,880	\$42,012	.03%
BEAMAN	15	\$295,754	\$11,828	.01%
HOLLAND	19	\$164,935	\$6,598	.00%
NON-PERMIT	3	\$1,333	\$53	.00%
OTHER	112	\$631,919	\$25,261	.02%
* TOTAL COUNTY *	523	\$12,591,569	\$503,568	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 17

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	130	\$4,086,745	\$163,422	.10%
PANORA	72	\$1,397,412	\$55,893	.04%
STUART	66	\$2,025,633	\$81,025	.05%
BAYARD	32	\$551,572	\$22,064	.01%
CASEY	32	\$450,066	\$17,974	.01%
BAGLEY	26	\$636,001	\$25,442	.02%
JAMAICA	12	\$71,756	\$2,870	.00%
MENLO	20	\$284,376	\$11,374	.01%
YALE	19	\$185,070	\$7,403	.00%
NON-PERMIT	5	\$1,397	\$56	.00%
OTHER	82	\$376,526	\$15,018	.01%
* TOTAL COUNTY *	496	\$10,066,554	\$402,541	.26%
HAMILTON COUNTY				
WEBSTER CITY*	341	\$13,287,920	\$531,340	.34%
JEWELL	60	\$2,519,208	\$100,767	.06%
STRATFORD	50	\$1,111,047	\$44,445	.03%
WILLIAMS	32	\$1,191,295	\$47,651	.03%
BLAIRSBURG	17	\$292,134	\$11,683	.01%
ELLSWORTH	30	\$751,002	\$30,041	.02%
KAMRAR	16	\$107,748	\$4,310	.00%
RANDALL	13	\$162,235	\$6,491	.00%
STANHOPE	23	\$316,009	\$12,642	.01%
NON-PERMIT	8	\$61,500	\$2,459	.00%
OTHER	127	\$1,468,880	\$58,757	.04%
* TOTAL COUNTY *	717	\$21,268,978	\$850,586	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 13

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	117	\$3,907,412	\$156,295	.10%
GARNER*	138	\$5,959,906	\$238,399	.15%
KANAWHA	40	\$2,240,537	\$89,621	.06%
KLEMME	29	\$372,305	\$14,892	.01%
CORWITH	24	\$437,119	\$17,484	.01%
CRYSTAL LAKE	14	\$154,662	\$6,187	.00%
GOODELL	14	\$45,081	\$1,804	.00%
WODEN	19	\$344,283	\$13,771	.01%
FOREST CITY	12	\$111,790	\$4,471	.00%
NON-PERMIT	3	\$12,625	\$505	.00%
OTHER	111	\$1,167,739	\$46,708	.03%
* TOTAL COUNTY *	491	\$14,753,459	\$590,137	.38%
HARDIN COUNTY				
IOWA FALLS	299	\$13,755,013	\$549,952	.35%
ACKLEY	97	\$1,915,511	\$76,576	.05%
ELDORA*	151	\$4,338,056	\$173,528	.11%
ALDEN	44	\$880,476	\$35,222	.02%
HUBBARD	56	\$2,098,216	\$83,926	.05%
RADCLIFFE	34	\$567,909	\$22,717	.01%
STEAMBOAT ROCK	20	\$271,725	\$10,869	.01%
UNION	31	\$979,991	\$39,201	.02%
NON-PERMIT	3	\$10,449	\$417	.00%
OTHER	204	\$4,392,684	\$175,709	.11%
* TOTAL COUNTY *	939	\$29,210,030	\$1,168,117	.74%
HARRISON COUNTY				
DUNLAP	68	\$1,522,830	\$60,912	.04%
LOGAN*	70	\$1,570,123	\$62,805	.04%
MISSOURI VALLEY	145	\$5,748,995	\$229,708	.15%
WOODRINE	67	\$1,725,107	\$69,005	.04%
MODALE	12	\$111,348	\$4,434	.00%
MONDAMIN	29	\$445,141	\$17,807	.01%
PERSIA	24	\$162,391	\$6,497	.00%
PISGAH	27	\$169,211	\$6,770	.00%
NON-PERMIT	3	\$3,054	\$121	.00%
OTHER	120	\$1,551,661	\$62,065	.04%
* TOTAL COUNTY *	565	\$13,009,861	\$520,124	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 19

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	276	\$16,656,261	\$656,252	.42%
NEW LONDON	73	\$1,131,031	\$45,243	.03%
WAYLAND	39	\$635,091	\$25,400	.02%
WINFIELD	67	\$1,277,026	\$51,082	.03%
MT UNION	10	\$257,180	\$10,288	.01%
OLDS	19	\$332,458	\$13,296	.01%
SALEM	16	\$109,443	\$4,379	.00%
NON-PERMIT	9	\$704,036	\$28,478	.02%
OTHER	160	\$2,251,059	\$90,039	.06%
* TOTAL COUNTY *	669	\$23,353,585	\$934,459	.59%
HOWARD COUNTY				
CRESCO*	198	\$8,545,706	\$341,829	.22%
ELMA	44	\$548,136	\$21,923	.01%
LIME SPRINGS	37	\$511,344	\$20,428	.01%
RICEVILLE	21	\$570,711	\$22,828	.01%
CHESTER	23	\$244,704	\$9,787	.01%
PROTIVIN	27	\$613,523	\$24,541	.02%
NON-PERMIT	5	\$10,680	\$427	.00%
OTHER	99	\$521,385	\$20,853	.01%
* TOTAL COUNTY *	454	\$11,566,159	\$462,616	.29%
HUMBOLDT COUNTY				
HUMBOLDT	224	\$11,324,742	\$452,984	.29%
DAKOTA CITY*	35	\$264,855	\$10,593	.01%
GILMORE CITY	13	\$117,574	\$4,702	.00%
LIVERMORE	31	\$440,285	\$17,612	.01%
BODE	21	\$318,414	\$12,735	.01%
BRADGATE	10	\$92,277	\$3,690	.00%
RENWICK	24	\$695,939	\$27,839	.02%
THOR	11	\$128,228	\$5,129	.00%
NON-PERMIT	6	\$55,756	\$2,231	.00%
OTHER	116	\$541,025	\$21,642	.01%
* TOTAL COUNTY *	491	\$13,979,095	\$559,157	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 20

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	93	\$1,890,160	\$75,608	.05%
IDA GROVE*	145	\$7,918,146	\$316,693	.20%
BATTLE CREEK	39	\$637,707	\$25,512	.02%
ARTHUR	20	\$115,792	\$4,631	.00%
GALVA	18	\$168,069	\$6,722	.00%
NON-PERMIT	1	\$21,493	\$860	.00%
OTHER	52	\$460,635	\$18,427	.01%
* TOTAL COUNTY *	368	\$11,212,002	\$448,453	.29%
IOWA COUNTY				
MARENGO*	119	\$4,443,107	\$177,711	.11%
NORTH ENGLISH	51	\$1,804,188	\$72,168	.05%
WILLIAMSBURG	102	\$5,048,838	\$201,955	.13%
VICTOR	57	\$1,158,621	\$46,346	.03%
LADORA	16	\$42,973	\$1,718	.00%
MILLERSBURG	14	\$205,123	\$8,206	.01%
PARNELL	12	\$104,130	\$4,163	.00%
NON-PERMIT	3	\$3,226	\$129	.00%
OTHER	240	\$8,444,281	\$337,738	.21%
* TOTAL COUNTY *	614	\$21,254,487	\$850,134	.54%
JACKSON COUNTY				
MAQUOKETA*	307	\$11,343,224	\$453,714	.29%
BELLEVUE	112	\$2,364,670	\$94,400	.06%
PRESTON	56	\$1,973,222	\$78,932	.05%
SABULA	31	\$282,691	\$11,279	.01%
ANDREW	16	\$185,889	\$7,435	.00%
BALDWIN	13	\$66,117	\$2,645	.00%
LA MOTTE	23	\$402,000	\$16,058	.01%
MILES	26	\$971,569	\$38,864	.02%
MONMOUTH	10	\$42,976	\$1,720	.00%
SPRINGBROOK	11	\$136,478	\$5,459	.00%
NON-PERMIT	4	\$7,987	\$320	.00%
OTHER	199	\$2,023,004	\$80,415	.05%
* TOTAL COUNTY *	608	\$19,799,827	\$791,741	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 21

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
JASPER	565	\$27,606,859	\$1,104,232	.70%
NEWTON*	86	\$5,491,336	\$219,639	.14%
COLFAX	67	\$1,575,815	\$63,027	.04%
MONROE	42	\$754,406	\$30,170	.02%
BAXTER	33	\$394,420	\$15,779	.01%
KELLOGG	53	\$1,774,604	\$70,982	.05%
PRAIRIE CITY	29	\$452,769	\$18,110	.01%
LYNNVILLE	21	\$119,608	\$4,783	.00%
MINGO	45	\$2,164,367	\$86,573	.06%
SULLY				
NON-PERMIT	5	\$26,587	\$1,065	.00%
OTHER	248	\$2,672,417	\$106,889	.07%
* TOTAL COUNTY *	1,194	\$43,033,188	\$1,721,249	1.09%
JEFFERSON COUNTY				
JEFFERSON	398	\$17,204,825	\$687,671	.44%
FAIRFIELD*	25	\$199,219	\$7,970	.01%
BATAVIA	18	\$308,619	\$12,346	.01%
LIBERTYVILLE	12	\$92,442	\$3,696	.00%
LOCKRIDGE	20	\$252,133	\$10,087	.01%
PACKWOOD				
NON-PERMIT	1	\$8,100	\$324	.00%
OTHER	136	\$970,943	\$38,842	.02%
* TOTAL COUNTY *	610	\$19,036,281	\$760,936	.48%
JOHNSON COUNTY				
JOHNSON	1,185	\$90,287,108	\$3,610,418	2.30%
IOWA CITY*	260	\$17,076,730	\$683,063	.43%
CORALVILLE	47	\$483,187	\$19,323	.01%
LONE TREE	35	\$361,237	\$14,449	.01%
OXFORD	60	\$1,006,577	\$40,265	.03%
SOLOM	18	\$624,183	\$24,964	.02%
HILLS	54	\$965,332	\$38,617	.02%
NORTH LIBERTY	28	\$481,099	\$19,246	.01%
SWISHER	15	\$390,246	\$15,611	.01%
TIFFIN				
NON-PERMIT	17	\$42,937	\$1,718	.00%
OTHER	335	\$5,092,442	\$203,698	.13%
* TOTAL COUNTY *	2,054	\$116,811,078	\$4,671,372	2.97%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 22

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES	COUNTY				
ANAMOSA*		165	\$7,947,130	\$317,889	.20%
MONTICELLO		202	\$8,216,429	\$328,660	.21%
OLIN		46	\$865,000	\$34,601	.02%
OXFORD JCT		37	\$332,040	\$13,280	.01%
WYOMING		40	\$687,182	\$27,416	.02%
MARTELLE		10	\$229,920	\$9,196	.01%
ONSLow		16	\$166,199	\$6,647	.00%
NON-PERMIT		6	\$36,935	\$1,478	.00%
OTHER		231	\$2,664,110	\$106,566	.07%
* TOTAL COUNTY *		753	\$21,144,945	\$845,733	.54%
KEOKUK	COUNTY				
KEOTA		65	\$699,190	\$27,970	.02%
SIGOURNEY*		127	\$3,805,810	\$152,200	.10%
DELTA		15	\$91,219	\$3,648	.00%
HEDRICK		47	\$456,962	\$18,262	.01%
RICHLAND		34	\$887,972	\$35,465	.02%
WHAT CHLER		47	\$457,360	\$18,281	.01%
GIBSON		11	\$148,915	\$5,958	.00%
HARPER		11	\$90,357	\$3,616	.00%
KESWICK		20	\$440,034	\$17,602	.01%
OLLIE		13	\$67,205	\$2,691	.00%
SOUTH ENGLISH		16	\$164,196	\$6,516	.00%
NON-PERMIT		2	\$16,981	\$680	.00%
OTHER		171	\$1,924,150	\$76,961	.05%
* TOTAL COUNTY *		579	\$9,250,281	\$369,850	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1963

PAGE 23

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH	COUNTY				
ALGONA*		338	\$18,299,814	\$731,995	.47%
BANCROFT		52	\$2,032,932	\$81,319	.05%
BURT		18	\$218,183	\$8,728	.01%
LU VERNE		21	\$99,236	\$3,969	.00%
SWEA CITY		47	\$972,729	\$38,909	.02%
TITONKA		47	\$1,478,195	\$59,119	.04%
WESLEY		29	\$1,085,701	\$43,428	.03%
WHITTEMORE		37	\$830,642	\$33,227	.02%
FENTON		30	\$439,174	\$17,569	.01%
LAKOTA		26	\$263,078	\$10,523	.01%
LEDYARD		18	\$221,123	\$8,843	.01%
LONE ROCK		12	\$125,055	\$5,004	.00%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		179	\$1,822,779	\$72,903	.05%
* TOTAL COUNTY *		854	\$27,888,571	\$1,115,536	.71%
LEE	COUNTY				
FT MADISON*		337	\$16,971,021	\$678,469	.43%
KEOKUK		457	\$25,007,930	\$1,000,220	.64%
DONNELLSON		62	\$1,270,425	\$50,571	.03%
MONTROSE		30	\$339,674	\$13,594	.01%
WEST POINT		57	\$1,103,793	\$44,155	.03%
ST PAUL		13	\$628,317	\$25,135	.02%
HOUGHTON		12	\$253,321	\$10,133	.01%
NON-PERMIT		9	\$184,423	\$7,376	.00%
OTHER		298	\$6,907,263	\$276,274	.18%
* TOTAL COUNTY *		1,275	\$52,666,367	\$2,105,947	1.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 24

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,228	\$252,834,333	\$10,112,275	6.43%
MARION	551	\$22,765,349	\$910,600	.58%
CENTER POINT	63	\$961,167	\$38,448	.02%
CENTRAL CITY	58	\$562,151	\$22,488	.01%
HIAWATHA	105	\$1,679,183	\$67,156	.04%
LISBON	71	\$896,072	\$35,845	.02%
MT VERNON	103	\$4,061,598	\$162,354	.10%
COGGER	41	\$1,021,241	\$40,848	.03%
FAIRFAX	33	\$288,524	\$11,504	.01%
SPRINGVILLE	38	\$498,933	\$19,952	.01%
WALKER	37	\$552,998	\$22,114	.01%
ALBURNETTE	23	\$347,740	\$13,910	.01%
ELY	33	\$477,434	\$19,097	.01%
PALO	17	\$113,695	\$4,549	.00%
PRAIRIEBURG	12	\$74,172	\$2,967	.00%
NON-PERMIT	31	\$178,625	\$7,148	.00%
OTHER	348	\$4,945,642	\$197,828	.13%
* TOTAL COUNTY *	4,792	\$292,258,857	\$11,689,093	7.43%
LOUISA COUNTY				
COLUMBUS JCT	73	\$2,458,951	\$98,359	.06%
WAPELLO*	97	\$2,560,751	\$102,431	.07%
MORNING SUN	37	\$951,742	\$38,069	.02%
GRANDVIEW	14	\$156,255	\$6,250	.00%
LETTS	12	\$106,267	\$4,251	.00%
OAKVILLE	15	\$161,680	\$6,467	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	97	\$1,043,280	\$41,732	.03%
* TOTAL COUNTY *	345	\$7,438,926	\$297,559	.19%
LUCAS COUNTY				
CHARITON*	230	\$7,030,714	\$281,139	.18%
RUSSELL	23	\$514,700	\$20,577	.01%
DERBY	11	\$63,263	\$2,526	.00%
LUCAS	19	\$74,749	\$2,989	.00%
NON-PERMIT	3	\$3,434	\$137	.00%
OTHER	104	\$990,910	\$39,635	.03%
* TOTAL COUNTY *	390	\$8,677,770	\$347,003	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 25

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	131	\$4,069,799	\$162,756	.17%
GEORGE	69	\$1,268,464	\$50,734	.03%
DOON	29	\$425,751	\$17,032	.01%
INWOOD	55	\$1,572,064	\$62,674	.04%
LARCHWOOD	45	\$558,891	\$22,358	.01%
LITTLE ROCK	22	\$356,230	\$14,246	.01%
ALVORD	11	\$82,262	\$3,291	.00%
LESTER	27	\$557,826	\$22,311	.01%
NON-PERMIT	3	\$22,044	\$881	.00%
OTHER	106	\$896,315	\$35,814	.02%
* TOTAL COUNTY *	491	\$9,809,646	\$392,297	.25%
MADISON COUNTY				
WINTERSET*	182	\$6,710,122	\$268,400	.17%
EARLHAM	43	\$672,194	\$26,886	.02%
MACKSBURG	11	\$46,522	\$1,861	.00%
ST CHARLES	28	\$443,660	\$17,746	.01%
TRURO	21	\$86,217	\$3,450	.00%
NON-PERMIT	8	\$19,156	\$767	.00%
OTHER	137	\$634,418	\$25,376	.02%
* TOTAL COUNTY *	430	\$8,612,249	\$344,486	.22%
MAHASKA COUNTY				
OSKALOOSA*	513	\$24,523,719	\$980,941	.62%
NEW SHARON	75	\$1,165,403	\$46,616	.03%
BEACON	11	\$45,170	\$1,807	.00%
UNIVERSITY PARK	10	\$21,045	\$831	.00%
BARNES CITY	14	\$92,020	\$3,682	.00%
FREMONT	29	\$210,463	\$8,418	.01%
LEIGHTON	12	\$68,780	\$2,751	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	190	\$1,279,671	\$51,188	.03%
* TOTAL COUNTY *	854	\$27,406,271	\$1,096,234	.70%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 26

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	281	\$12,558,112	\$502,329	.32%
PELLA	282	\$11,641,940	\$465,672	.30%
PLEASANTVILLE	64	\$877,780	\$35,091	.02%
BUSSEY	19	\$108,784	\$4,353	.00%
MELCHER	38	\$390,983	\$15,641	.01%
NON-PERMIT	3	\$15,011	\$600	.00%
OTHER	234	\$2,810,441	\$112,409	.07%
* TOTAL COUNTY *	921	\$28,403,051	\$1,136,095	.72%
MARSHALL COUNTY				
MARSHALLTOWN*	851	\$51,335,003	\$2,053,324	1.31%
STATE CENTER	64	\$1,070,969	\$42,833	.03%
ALBION	19	\$321,050	\$12,841	.01%
GILMAN	27	\$420,348	\$16,815	.01%
MELBOURNE	35	\$535,448	\$21,413	.01%
LAUPEL	18	\$160,382	\$6,413	.00%
LE GRAND	27	\$512,059	\$20,485	.01%
LISCOMB	10	\$96,188	\$3,869	.00%
RHODES	13	\$58,677	\$2,348	.00%
NON-PERMIT	3	\$2,279	\$90	.00%
OTHER	189	\$2,859,453	\$114,328	.07%
* TOTAL COUNTY *	1,256	\$57,372,356	\$2,294,759	1.46%
MILLS COUNTY				
GLENWOOD*	142	\$6,433,210	\$257,312	.16%
MALVERN	54	\$1,076,402	\$43,043	.03%
EMERSON	24	\$377,580	\$15,101	.01%
HASTINGS	10	\$91,636	\$3,666	.00%
HENDERSON	13	\$207,257	\$8,288	.01%
SILVER CITY	11	\$147,186	\$5,887	.00%
NON-PERMIT	1	\$2,232	\$89	.00%
OTHER	95	\$896,955	\$35,874	.02%
* TOTAL COUNTY *	350	\$9,232,458	\$369,260	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1963

PAGE 27

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	163	\$6,034,763	\$241,400	.15%
ST ANSGAR	58	\$2,837,049	\$113,483	.07%
RICEVILLE	38	\$521,285	\$20,826	.01%
STACYVILLE	37	\$1,223,025	\$48,922	.03%
NON-PERMIT	5	\$19,466	\$778	.00%
OTHER	152	\$1,463,051	\$58,524	.04%
* TOTAL COUNTY *	453	\$12,098,639	\$483,933	.31%
MONONA COUNTY				
ONAWA*	161	\$5,707,754	\$268,311	.17%
MAPLETON	96	\$3,070,208	\$122,813	.08%
UTE	44	\$530,363	\$21,214	.01%
WHITING	32	\$231,165	\$9,245	.01%
BLENCOE	13	\$78,033	\$3,120	.00%
CASTANA	17	\$42,616	\$1,705	.00%
MOORHEAD	23	\$356,118	\$14,226	.01%
SOLDIER	21	\$216,367	\$8,656	.01%
TURIN	11	\$84,128	\$3,364	.00%
NON-PERMIT	1	\$11,700	\$468	.00%
OTHER	70	\$588,690	\$23,550	.01%
* TOTAL COUNTY *	489	\$11,917,142	\$476,672	.30%
MONROE COUNTY				
ALBIA*	179	\$5,879,118	\$235,162	.15%
LOVILTA	30	\$166,348	\$6,645	.00%
NON-PERMIT	1	\$971	\$39	.00%
OTHER	89	\$985,865	\$39,435	.03%
* TOTAL COUNTY *	299	\$7,032,302	\$281,281	.18%
MONTGOMERY COUNTY				
RED OAK*	300	\$15,001,318	\$599,588	.38%
VILLISCA	73	\$1,143,793	\$45,706	.03%
STANTON	41	\$959,999	\$38,404	.02%
ELLTOTT	21	\$224,332	\$8,973	.01%
NON-PERMIT	1	\$2,724	\$109	.00%
OTHER	90	\$959,308	\$38,349	.02%
* TOTAL COUNTY *	526	\$18,291,474	\$731,129	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 28

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE	COUNTY				
MUSCATINE*		706	\$38,999,150	\$1,559,640	.99%
WEST LIBERTY		106	\$2,848,848	\$113,955	.07%
WILTON		97	\$6,814,925	\$272,598	.17%
ATALISSA		20	\$102,547	\$4,101	.00%
CONESVILLE		11	\$91,441	\$3,657	.00%
NICHOLS		19	\$457,993	\$18,320	.01%
STOCKTON		10	\$167,853	\$6,714	.00%
NON-PERMIT		3	\$1,086	\$44	.00%
OTHER		197	\$3,103,774	\$124,147	.08%
* TOTAL COUNTY *		1,169	\$52,587,617	\$2,103,176	1.34%
OBRIEN	COUNTY				
SHELDON		246	\$11,105,168	\$444,093	.28%
HARTLEY		98	\$2,218,223	\$88,727	.06%
PAULLINA		91	\$1,745,339	\$69,818	.04%
PRIMGHAR*		65	\$1,414,356	\$56,502	.04%
SANBORN		67	\$1,260,042	\$50,401	.03%
SUTHERLAND		50	\$620,359	\$24,788	.02%
ARCHER		12	\$185,442	\$7,417	.00%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		131	\$781,863	\$31,276	.02%
* TOTAL COUNTY *		760	\$19,330,792	\$773,022	.49%
OSCEOLA	COUNTY				
SIBLEY*		151	\$6,225,995	\$249,020	.16%
ASHTON		27	\$437,389	\$17,501	.01%
OCHEYEDAN		36	\$541,217	\$21,646	.01%
HARRIS		14	\$120,294	\$4,812	.00%
MELVIN		23	\$878,525	\$35,140	.02%
NON-PERMIT		1	\$500	\$20	.00%
OTHER		80	\$495,983	\$19,841	.01%
* TOTAL COUNTY *		332	\$8,699,903	\$347,980	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1963

PAGE 29

TOWN	COUNTY	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE	COUNTY				
CLAFINDA*		225	\$9,097,039	\$363,850	.23%
SHENANDOAH		308	\$10,940,723	\$437,585	.28%
ESSEX		47	\$578,881	\$23,156	.01%
BLANCHARD		10	\$64,833	\$2,592	.00%
COIN		17	\$128,700	\$5,148	.00%
COLLEGE SPRINGS		13	\$79,485	\$3,179	.00%
NON-PERMIT		3	\$15,626	\$625	.00%
OTHER		109	\$1,802,216	\$72,086	.05%
* TOTAL COUNTY *		732	\$22,707,503	\$908,221	.58%
PALO ALTO	COUNTY				
EMMETSBURG*		185	\$7,180,353	\$253,818	.16%
GRAETTINGER		56	\$740,996	\$29,641	.02%
RUTHVEN		35	\$894,592	\$35,784	.02%
WEST BEND		54	\$1,750,116	\$70,007	.04%
AYRSHIRE		16	\$127,657	\$5,115	.00%
CYLINDER		11	\$109,083	\$4,363	.00%
MALLARD		19	\$254,872	\$10,197	.01%
NON-PERMIT		5	\$5,998	\$241	.00%
OTHER		77	\$841,239	\$33,651	.02%
* TOTAL COUNTY *		458	\$11,975,106	\$442,817	.28%
PLYMOUTH	COUNTY				
LE MARS*		319	\$15,162,018	\$606,356	.39%
AKRON		67	\$1,488,082	\$59,521	.04%
KINGSLEY		80	\$1,685,925	\$67,434	.04%
REMSEN		88	\$2,559,247	\$102,372	.07%
MERRILL		41	\$503,620	\$20,142	.01%
BRUNSVILLE		11	\$92,435	\$3,698	.00%
CRAIG		10	\$52,185	\$2,088	.00%
HINTON		26	\$696,674	\$27,866	.02%
OYENS		10	\$45,548	\$1,822	.00%
WESTFIELD		10	\$102,861	\$4,114	.00%
NON-PERMIT		2	\$30,467	\$1,218	.00%
OTHER		146	\$588,061	\$23,507	.01%
* TOTAL COUNTY *		810	\$23,007,123	\$920,138	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 30

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	49	\$616,592	\$24,665	.02%
LAURENS	111	\$2,787,318	\$111,491	.07%
POCAHONTAS*	153	\$5,452,425	\$218,049	.14%
GILMORE CITY	20	\$437,672	\$17,507	.01%
ROLFE	45	\$1,140,255	\$45,613	.03%
HAVELOCK	16	\$238,480	\$9,539	.01%
PALMER	26	\$438,633	\$17,546	.01%
NON-PERMIT	2	\$1,213	\$49	.00%
OTHER	103	\$437,674	\$17,512	.01%
* TOTAL COUNTY *	525	\$11,550,262	\$461,971	.29%
POLK COUNTY				
DES MOINES*	6,443	\$569,983,490	\$22,797,673	14.49%
WEST DES MOINES	781	\$72,290,888	\$2,891,450	1.84%
URBANDALE	173	\$6,018,129	\$240,703	.15%
ALTOONA	168	\$5,247,918	\$209,870	.13%
ANKENY	414	\$16,879,418	\$675,150	.43%
CLIVE	28	\$2,066,141	\$82,644	.05%
GRIMES	81	\$1,939,594	\$77,585	.05%
MITCHELLVILLE	42	\$364,273	\$14,569	.01%
POLK CITY	50	\$425,252	\$17,008	.01%
BONDURANT	44	\$417,404	\$16,696	.01%
ELKHART	14	\$72,582	\$2,875	.00%
PLEASANT HILL	12	\$616,770	\$24,670	.02%
FUNNELLS	34	\$466,199	\$18,648	.01%
JOHNSTON	34	\$754,965	\$30,196	.02%
ALLEMAN	11	\$346,003	\$13,837	.01%
NON-PERMIT	147	\$2,239,865	\$89,599	.06%
OTHER	149	\$3,328,459	\$133,053	.08%
* TOTAL COUNTY *	8,625	\$683,457,350	\$27,336,226	17.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 31

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,154	\$69,989,997	\$2,818,807	1.79%
AVOCA	89	\$3,568,861	\$142,753	.09%
CARTER LAKE	49	\$1,588,421	\$63,537	.04%
OAKLAND	85	\$1,867,981	\$74,682	.05%
CARSON	35	\$405,673	\$16,227	.01%
NEOLA	40	\$873,512	\$34,941	.02%
WALNUT	47	\$752,262	\$30,092	.02%
CRESCENT	19	\$379,887	\$15,195	.01%
HANCOCK	14	\$175,152	\$7,006	.00%
MACEDONIA	18	\$963,265	\$38,530	.02%
MINDEN	33	\$552,740	\$22,106	.01%
TREYNOR	34	\$615,037	\$24,600	.02%
UNDERWOOD	30	\$415,506	\$16,619	.01%
NON-PERMIT	16	\$48,378	\$1,934	.00%
OTHER	340	\$11,159,274	\$446,300	.28%
* TOTAL COUNTY *	2,003	\$93,355,946	\$3,753,329	2.39%
POWESHIEK COUNTY				
GRINNELL	293	\$16,324,849	\$652,957	.42%
BROOKLYN	78	\$3,705,593	\$148,224	.09%
MONTEZUMA*	118	\$2,941,228	\$117,568	.07%
VICTOR	10	\$605,060	\$24,202	.02%
DEEP RIVER	20	\$187,469	\$7,497	.00%
MALCOM	24	\$270,324	\$10,814	.01%
NON-PERMIT	2	\$613	\$25	.00%
OTHER	155	\$1,459,544	\$58,383	.04%
* TOTAL COUNTY *	700	\$25,494,680	\$1,019,670	.65%
RINGGOLD COUNTY				
MOUNT AYR*	116	\$3,524,684	\$140,946	.09%
DIAGONAL	23	\$259,367	\$10,375	.01%
KELLERTON	21	\$180,125	\$7,206	.00%
TINGLEY	13	\$160,599	\$6,424	.00%
NON-PERMIT	1	\$972	\$39	.00%
OTHER	70	\$324,353	\$12,976	.01%
* TOTAL COUNTY *	244	\$4,450,100	\$177,966	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 32

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	151	\$4,575,851	\$183,035	.12%
LAKE VIEW	81	\$1,871,380	\$74,851	.05%
ODEHOLT	66	\$1,019,965	\$40,798	.03%
EARLY	33	\$989,322	\$39,573	.03%
SCHALLER	45	\$938,156	\$37,525	.02%
WALL LAKE	42	\$1,088,381	\$43,535	.03%
AUBURN	27	\$403,339	\$16,132	.01%
LYTTON	22	\$326,060	\$13,042	.01%
NON-PERMIT	2	\$7,770	\$311	.00%
OTHER	106	\$1,136,981	\$45,466	.03%
* TOTAL COUNTY *	575	\$12,357,205	\$494,268	.31%
SCOTT COUNTY				
DAVENPORT*	2,453	\$192,704,720	\$7,705,578	4.90%
BETTENDORF	630	\$47,689,879	\$1,907,474	1.21%
BUFFALO	30	\$643,079	\$25,715	.02%
LE CLAIRE	80	\$832,144	\$33,284	.02%
BLUE GRASS	61	\$983,675	\$39,340	.03%
ELDRIDGE	118	\$5,021,149	\$200,838	.13%
PRINCETON	29	\$460,882	\$18,432	.01%
WALCOTT	67	\$3,040,509	\$121,618	.08%
DIXON	16	\$205,788	\$8,231	.01%
DONAHUE	14	\$246,404	\$9,856	.01%
LONG GROVE	13	\$103,552	\$4,141	.00%
MCCAUSLAND	24	\$163,480	\$6,540	.00%
NEW LIBERTY	11	\$54,619	\$2,184	.00%
RIVERDALE	13	\$268,764	\$10,751	.01%
NON-PERMIT	73	\$201,368	\$8,061	.01%
OTHER	249	\$4,500,838	\$180,032	.11%
* TOTAL COUNTY *	3,881	\$257,120,850	\$10,282,075	6.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 33

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	254	\$11,465,556	\$458,491	.29%
ELK HORN	38	\$511,761	\$20,467	.01%
SHELBY	31	\$466,168	\$18,645	.01%
DEFIANCE	25	\$238,011	\$9,519	.01%
EARLING	40	\$409,758	\$16,392	.01%
IRWIN	37	\$512,711	\$20,507	.01%
PANAMA	22	\$311,302	\$12,451	.01%
PORTSMOUTH	15	\$200,098	\$8,005	.01%
WESTPHALIA	11	\$96,754	\$3,870	.00%
NON-PERMIT	3	\$32,481	\$1,299	.00%
OTHER	111	\$1,398,448	\$55,937	.04%
* TOTAL COUNTY *	587	\$15,643,048	\$625,583	.40%
SIoux COUNTY				
HAWARDEN	127	\$3,521,209	\$140,775	.09%
ALTON	57	\$1,705,339	\$68,214	.04%
HULL	79	\$1,443,594	\$57,742	.04%
ORANGE CITY*	168	\$6,612,020	\$264,483	.17%
ROCK VALLEY	145	\$5,668,609	\$226,749	.14%
SIoux CENTER	224	\$8,564,256	\$342,569	.22%
BOYDEN	41	\$1,024,396	\$40,959	.03%
HOSPERS	48	\$788,391	\$31,535	.02%
IRETON	41	\$1,514,837	\$60,589	.04%
GRANVILLE	23	\$259,349	\$10,373	.01%
MAURICE	16	\$125,722	\$5,029	.00%
NON-PERMIT	0	\$0	\$0	.00%
OTHER	196	\$2,191,340	\$87,652	.06%
* TOTAL COUNTY *	1,165	\$33,419,062	\$1,336,669	.85%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 34

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY	COUNTY				
AMES		1,017	\$64,104,129	\$2,563,498	1.63%
NEVADA*		213	\$9,303,964	\$372,068	.24%
STORY CITY		114	\$4,438,429	\$177,493	.11%
CAMBRIDGE		22	\$153,508	\$6,139	.00%
COLO		36	\$381,576	\$15,264	.01%
MAXWELL		40	\$489,290	\$19,547	.01%
ROLAND		47	\$634,694	\$25,384	.02%
SLATER		49	\$1,284,129	\$51,365	.03%
ZEARING		34	\$607,209	\$24,290	.02%
COLLINS		18	\$177,673	\$7,108	.00%
GILBERT		21	\$162,192	\$6,487	.00%
HUXLEY		59	\$983,490	\$39,340	.03%
MCCALLSBURG		20	\$98,329	\$3,933	.00%
NON-PERMIT		18	\$137,210	\$5,503	.00%
OTHER		205	\$2,304,588	\$92,175	.06%
* TOTAL COUNTY *		1,913	\$85,260,410	\$3,409,594	2.17%
TAMA	COUNTY				
TAMA		131	\$3,971,753	\$158,826	.10%
DYSART		60	\$1,312,566	\$52,503	.03%
TOLEDO*		110	\$5,932,801	\$237,289	.15%
TRAER		94	\$2,763,473	\$110,526	.07%
GARWIN		26	\$289,973	\$11,601	.01%
GLADBROOK		57	\$1,832,359	\$73,288	.05%
CHELSEA		30	\$586,080	\$23,444	.01%
CLUTIER		16	\$162,840	\$6,491	.00%
LINCOLN		15	\$462,311	\$18,448	.01%
NON-PERMIT		1	\$1,457	\$58	.00%
OTHER		156	\$909,473	\$36,348	.02%
* TOTAL COUNTY *		696	\$18,225,086	\$728,822	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 35

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR	COUNTY				
BEDFORD*		115	\$2,168,141	\$86,722	.06%
LENOX		77	\$1,773,467	\$70,824	.05%
CLEARFIELD		34	\$321,583	\$12,864	.01%
NEW MARKET		26	\$139,399	\$5,576	.00%
BLOCKTON		15	\$96,809	\$3,872	.00%
SHARPSBURG		10	\$28,901	\$1,156	.00%
NON-PERMIT		1	\$1,069	\$43	.00%
OTHER		68	\$219,334	\$8,773	.01%
* TOTAL COUNTY *		346	\$4,748,733	\$189,830	.12%
UNION	COUNTY				
CRESTON*		324	\$14,686,919	\$587,425	.37%
AFTON		51	\$878,415	\$35,119	.02%
LORIMOR		20	\$154,185	\$6,165	.00%
NON-PERMIT		2	\$27,635	\$1,106	.00%
OTHER		94	\$300,512	\$12,022	.01%
* TOTAL COUNTY *		491	\$16,047,666	\$641,837	.41%
VAN BUREN	COUNTY				
KEOSAUQUA*		68	\$1,244,749	\$49,792	.03%
BONAPARTE		30	\$593,712	\$23,748	.02%
FARMINGTON		58	\$704,184	\$28,132	.02%
MILTON		31	\$197,382	\$7,895	.01%
BIRMINGHAM		22	\$152,564	\$6,102	.00%
CANTRIL		23	\$146,413	\$5,856	.00%
STOCKPORT		18	\$257,406	\$10,291	.01%
NON-PERMIT		1	\$139	\$4	.00%
OTHER		146	\$967,154	\$38,686	.02%
* TOTAL COUNTY *		397	\$4,263,673	\$170,506	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 36

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	869	\$42,582,208	\$1,702,271	1.08%
ELDON	53	\$661,858	\$26,393	.02%
EDDYVILLE	37	\$387,429	\$15,497	.01%
AGENCY	35	\$316,957	\$12,679	.01%
BLAKESBURG	21	\$130,120	\$5,204	.00%
NON-PERMIT	15	\$56,171	\$2,246	.00%
OTHER	196	\$1,408,499	\$56,345	.04%
* TOTAL COUNTY *	1,226	\$45,543,242	\$1,820,635	1.16%
WARREN COUNTY				
INDIANOLA*	343	\$13,636,203	\$545,388	.35%
CARLISLE	92	\$1,606,649	\$64,266	.04%
NORWALK	83	\$1,202,893	\$48,116	.03%
MILO	18	\$277,521	\$11,101	.01%
CUMMING	11	\$54,740	\$2,189	.00%
HARTFORD	22	\$121,021	\$4,840	.00%
LACONA	25	\$364,813	\$14,594	.01%
MARTENSDALE	16	\$153,782	\$6,153	.00%
NEW VIRGINIA	22	\$156,344	\$6,254	.00%
ST MARYS	11	\$128,887	\$5,155	.00%
NON-PERMIT	6	\$8,021	\$321	.00%
OTHER	239	\$1,977,018	\$79,052	.05%
* TOTAL COUNTY *	888	\$19,687,892	\$787,429	.50%
WASHINGTON COUNTY				
WASHINGTON*	344	\$14,741,567	\$589,585	.37%
KALONA	127	\$3,789,276	\$151,573	.10%
BRIGHTON	45	\$466,645	\$18,663	.01%
RIVERSIDE	34	\$558,076	\$22,320	.01%
WELLMAN	64	\$2,080,593	\$83,225	.05%
AINSWORTH	25	\$341,974	\$13,676	.01%
CRAWFORDSVILLE	23	\$145,178	\$5,807	.00%
WEST CHESTER	10	\$36,198	\$1,448	.00%
NON-PERMIT	4	\$35,955	\$1,439	.00%
OTHER	196	\$1,763,846	\$70,560	.04%
* TOTAL COUNTY *	872	\$23,959,308	\$958,296	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 37

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	112	\$2,543,239	\$101,721	.06%
SEYMOUR	41	\$462,484	\$18,501	.01%
ALLERTON	34	\$299,724	\$11,989	.01%
HUMESTON	43	\$805,326	\$32,212	.02%
LINEVILLE	13	\$140,780	\$5,631	.00%
NON-PERMIT	1	\$252	\$10	.00%
OTHER	104	\$484,386	\$19,374	.01%
* TOTAL COUNTY *	348	\$4,736,191	\$189,438	.12%
WEBSTER COUNTY				
FT DODGE*	988	\$62,872,770	\$2,514,658	1.60%
GOWRIE	73	\$1,845,709	\$73,610	.05%
DAYTON	48	\$851,250	\$34,051	.02%
LEHIGH	30	\$464,550	\$18,581	.01%
OTHO	15	\$78,015	\$3,121	.00%
BADGER	26	\$271,229	\$10,849	.01%
CALLENDAR	22	\$238,295	\$9,532	.01%
CLARE	14	\$110,309	\$4,415	.00%
DUNCOMBE	21	\$198,755	\$7,950	.01%
HARCOURT	21	\$681,354	\$27,250	.02%
MOORLAND	17	\$135,289	\$5,412	.00%
VINCENT	15	\$196,864	\$7,875	.01%
NON-PERMIT	12	\$22,599	\$905	.00%
OTHER	275	\$4,234,561	\$171,380	.11%
* TOTAL COUNTY *	1,577	\$72,251,549	\$2,889,589	1.84%
WINNEBAGO COUNTY				
FOREST CITY*	156	\$4,509,986	\$180,333	.11%
BUFFALO CENTER	74	\$2,652,700	\$105,949	.07%
LAKE MILLS	109	\$3,217,292	\$128,674	.08%
THOMPSON	36	\$1,362,557	\$54,501	.03%
LELAND	17	\$80,672	\$3,226	.00%
RAKE	25	\$341,508	\$13,661	.01%
NON-PERMIT	2	\$6,455	\$258	.00%
OTHER	97	\$1,872,981	\$74,916	.05%
* TOTAL COUNTY *	516	\$14,044,151	\$561,518	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 38

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	325	\$14,957,478	\$598,235	.38%
CALMAR	53	\$1,427,664	\$56,826	.04%
OSSIAN	60	\$1,058,616	\$42,345	.03%
FT. ATKINSON	33	\$442,133	\$17,687	.01%
RIDGEWAY	25	\$212,817	\$8,515	.01%
SPELLVILLE	24	\$411,856	\$16,417	.01%
NON-PERMIT	7	\$28,868	\$1,155	.00%
OTHER	213	\$2,078,577	\$83,076	.05%
* TOTAL COUNTY *	740	\$20,611,004	\$824,256	.52%
WOODBURY COUNTY				
SIOUX CITY*	2,045	\$152,262,778	\$6,090,316	3.87%
MOVILLE	59	\$2,752,978	\$110,119	.07%
ANTHON	50	\$829,840	\$33,195	.02%
CORRECTIONVILLE	60	\$820,924	\$32,836	.02%
DANBURY	30	\$641,414	\$25,653	.02%
SERGEANT BLUFF	58	\$909,318	\$36,371	.02%
SLOAN	48	\$696,359	\$27,853	.02%
CUSHING	22	\$147,907	\$5,916	.00%
HORNICK	16	\$368,454	\$14,728	.01%
LAWTON	25	\$369,477	\$14,780	.01%
OTO	12	\$103,373	\$4,135	.00%
PIEPSON	29	\$342,485	\$13,700	.01%
SALIX	15	\$252,060	\$10,083	.01%
SMITHLAND	16	\$75,163	\$3,005	.00%
BRONSON	11	\$59,181	\$2,366	.00%
NON-PERMIT	21	\$118,476	\$4,739	.00%
OTHER	103	\$925,052	\$36,999	.02%
* TOTAL COUNTY *	2,620	\$161,675,239	\$6,466,794	4.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1983

PAGE 39

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH	COUNTY				
MANLY		55	\$607,313	\$24,289	.02%
NORTHWOOD*		104	\$3,992,750	\$159,630	.10%
FERTILE		18	\$262,957	\$10,519	.01%
GRAFTON		19	\$232,679	\$9,307	.01%
HANLONTOWN		12	\$140,281	\$5,612	.00%
JOICE		13	\$221,331	\$8,852	.01%
KENSETT		17	\$356,987	\$14,277	.01%
NON-PERMIT		0	\$0	\$0	.00%
OTHER		83	\$714,838	\$28,593	.02%
* TOTAL COUNTY *		321	\$6,529,136	\$261,079	.17%
WRIGHT	COUNTY				
CLARION*		173	\$5,470,417	\$218,750	.14%
EAGLE GROVE		146	\$5,405,823	\$216,229	.14%
BELMOND		133	\$6,352,579	\$253,907	.16%
DOWS		46	\$717,381	\$28,698	.02%
GOLDFIELD		40	\$789,754	\$31,590	.02%
ROWAN		17	\$155,808	\$6,232	.00%
WOOLSTOCK		14	\$977,814	\$39,112	.02%
NON-PERMIT		3	\$6,512	\$261	.00%
OTHER		96	\$852,116	\$34,080	.02%
* TOTAL COUNTY *		668	\$20,728,204	\$828,859	.53%
* LATE FILERS *		6,013	\$51,853,086	\$2,069,738	1.32%
** GRAND TOTAL **		99,383	\$3,933,601,458	\$157,300,224	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 40

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	\$0
BLDG. MTL.	0	\$0
GEN. MDSE.	0	\$0
FOOD	0	\$0
MOTOR VEH.	0	\$0
APPAREL	0	\$0
HOME FURN.	0	\$0
EAT DRINK	0	\$0
SPECIALTY	0	\$0
SERVICES	0	\$0
WHOLESALE	0	\$0
MISC.	44	\$68,098
* TOTAL *	44	\$68,098

ADAIR

CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
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UTILITIES	11	\$30,552
BLDG. MTL.	18	\$46,829
GEN. MDSE.	7	\$16,644
FOOD	7	\$12,367
MOTOR VEH.	26	\$28,073
APPAREL	7	\$8,336
HOME FURN.	11	\$4,248
EAT DRINK	30	\$23,292
SPECIALTY	67	\$28,987
SERVICES	125	\$31,907
WHOLESALE	39	\$104,932
MISC.	52	\$78,671
* TOTAL *	400	\$414,838

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 41

ADAMS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	7	\$9,397
GEN. MDSE.	6	\$19,162
FOOD	5	\$9,487
MOTOR VEH.	18	\$25,436
APPAREL	5	\$1,131
HOME FURN.		
EAT DRINK	17	\$11,377
SPECIALTY	40	\$17,734
SERVICES	60	\$14,281
WHOLESALE	25	\$32,108
MISC.	23	\$42,705
* TOTAL *	206	\$182,618

ALLAMAKEE CLASS	WAUKON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$36,311	15	\$106,509	20	\$142,820
BLDG. MTL.			19	\$34,512	19	\$34,512
GEN. MDSE.	7	\$38,540	6	\$10,094	13	\$48,634
FOOD	6	\$28,241	7	\$11,148	13	\$39,389
MOTOR VEH.	19	\$27,500	26	\$21,991	45	\$49,491
APPAREL	9	\$15,139	9	\$4,962	18	\$20,101
HOME FURN.	6	\$7,388	7	\$6,490	13	\$13,878
EAT DRINK	15	\$13,841	33	\$27,351	48	\$41,192
SPECIALTY	26	\$25,992	63	\$17,793	89	\$43,785
SERVICES	68	\$23,754	114	\$28,877	182	\$52,631
WHOLESALE	10	\$19,776	34	\$47,552	44	\$60,328
MISC.	24	\$22,053	45	\$42,342	69	\$64,395
* TOTAL *	195	\$258,535	378	\$352,621	573	\$611,156

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 42

APPANOOSE CLASS	CENTERVILLE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$79,677	12	\$27,960	18	\$107,637
BLDG. MTL.	10	\$30,560	9	\$5,734	19	\$36,294
GEN. MDSE.	10	\$104,625			10	\$104,625
FOOD	12	\$39,843	9	\$2,867	21	\$42,710
MOTOR VEH.	23	\$38,303	19	\$3,882	42	\$42,185
APPAREL	11	\$22,127			11	\$22,127
HOME FURN.	13	\$15,515			13	\$15,515
EAT DRINK	21	\$29,109	18	\$7,652	39	\$36,761
SPECIALTY	62	\$39,758	62	\$2,690	124	\$42,448
SERVICES	89	\$31,272	78	\$8,019	167	\$39,291
WHOLESALE	19	\$46,437	21	\$13,200	40	\$59,637
MISC.	27	\$28,961	33	\$5,431	60	\$34,392
* TOTAL *	303	\$506,187	261	\$77,435	564	\$583,622

AUDURON CLASS	AUDURON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$66,392	9	\$3,331	14	\$69,723
BLDG. MTL.	8	\$9,353	6	\$479	14	\$9,832
GEN. MDSE.						
FOOD	5	\$11,545			5	\$11,545
MOTOR VEH.	6	\$16,494	10	\$7,252	16	\$23,746
APPAREL	7	\$9,293			7	\$9,293
HOME FURN.	8	\$16,332	5	\$1,839	13	\$18,171
EAT DRINK	11	\$12,129	17	\$7,471	28	\$19,600
SPECIALTY	28	\$29,162	30	\$1,724	58	\$30,886
SERVICES	53	\$22,037	47	\$11,541	100	\$33,578
WHOLESALE	17	\$29,903	24	\$14,749	41	\$44,652
MISC.	32	\$29,743	31	\$9,094	63	\$38,837
* TOTAL *	130	\$252,383	179	\$57,480	309	\$309,863

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 43

BENTON CLASS	BELLE PLAINE NO. OF BUS.	COMPUTED TAX	VINTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					21	\$30,562
BLDG. MTL.			5	\$20,943	25	\$23,665
GEN. MDSE.			7	\$23,449		
FOOD			5	\$20,623	16	\$11,938
MOTOR VEH.	10	\$28,799	19	\$22,757	29	\$31,942
APPAREL	7	\$10,175	6	\$14,947		
HOME FURN.			9	\$20,016	10	\$4,720
EAT DRINK	12	\$9,915	17	\$25,663	37	\$18,775
SPECIALTY	18	\$8,692	37	\$32,085	81	\$26,416
SERVICES	39	\$12,499	55	\$21,984	147	\$30,883
WHOLESALE	14	\$13,436	18	\$45,543	63	\$56,942
MISC.	26	\$85,020	33	\$123,177	61	\$18,460
* TOTAL *	128	\$168,538	211	\$371,187	490	\$254,303

BENTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	21	\$30,562
BLDG. MTL.	30	\$44,608
GEN. MDSE.	7	\$23,449
FOOD	21	\$32,561
MOTOR VEH.	58	\$83,498
APPAREL	13	\$25,122
HOME FURN.	19	\$24,736
EAT DRINK	66	\$54,353
SPECIALTY	136	\$67,193
SERVICES	241	\$65,366
WHOLESALE	75	\$115,923
MISC.	122	\$226,657
* TOTAL *	829	\$794,028

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 44

BLACK HAWK CLASS	WATERLOO* NO. OF BUS.	COMPUTED TAX	CEDAR FALLS NO. OF BUS.	COMPUTED TAX	EVANS DALE NO. OF BUS.	COMPUTED TAX
UTILITIES	13	\$820,348	9	\$237,790		
BLDG. MTL.	58	\$194,856	19	\$84,090		
GEN. MDSE.	28	\$1,247,931	9	\$132,818		
FOOD	49	\$238,820	33	\$82,289		
MOTOR VEH.	139	\$65,805	60	\$121,823	5	\$4,056
APPAREL	62	\$185,699	41	\$137,088		
HOME FURN.	85	\$264,747	42	\$87,610		
EAT DRINK	172	\$395,255	77	\$236,443	9	\$12,604
SPECIALTY	529	\$491,956	311	\$215,040	31	\$6,522
SERVICES	621	\$585,345	251	\$180,032	29	\$15,919
WHOLESALE	170	\$549,050	65	\$117,334	10	\$2,096
MISC.	229	\$320,510	78	\$111,713	28	\$28,680
* TOTAL *	2,155	\$5,560,322	995	\$1,744,070	112	\$69,877

BLACK HAWK CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	12	\$29,682	34	\$1,087,820
BLDG. MTL.	17	\$43,684	94	\$322,630
GEN. MDSE.	8	\$9,269	45	\$1,390,018
FOOD	5	\$12,827	90	\$333,936
MOTOR VEH.	27	\$19,985	231	\$411,669
APPAREL			103	\$322,787
HOME FURN.	12	\$4,469	139	\$356,826
EAT DRINK	31	\$22,999	289	\$667,301
SPECIALTY	87	\$26,561	958	\$740,079
SERVICES	149	\$38,594	1,050	\$819,890
WHOLESALE	51	\$56,649	296	\$725,129
MISC.	101	\$51,005	436	\$511,908
* TOTAL *	503	\$315,724	3,765	\$7,689,993

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 45

BOONE CLASS	BOONE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	8	\$143,415	14	\$71,527	22	\$214,942
BLDG. MTL.	16	\$40,198	14	\$15,049	30	\$55,247
GEN. MDSE.	10	\$93,327			10	\$93,327
FOOD	14	\$45,203	11	\$12,059	25	\$57,262
MOTOR VEH.	28	\$53,671	26	\$16,672	54	\$70,343
APPAREL	14	\$29,270			14	\$29,270
HOME FURN.	14	\$50,554	11	\$4,178	25	\$54,732
EAT DRINK	39	\$62,112	20	\$8,475	59	\$70,587
SPECIALTY	114	\$67,110	101	\$9,228	215	\$76,338
SERVICES	139	\$56,363	104	\$18,356	243	\$74,719
WHOLESALE	34	\$80,112	34	\$31,562	68	\$111,674
MISC.	51	\$50,491	52	\$35,468	103	\$85,959
* TOTAL *	481	\$771,826	387	\$222,574	868	\$994,400

BREMER CLASS	WAVERLY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$61,980	20	\$55,125	25	\$117,105
BLDG. MTL.	10	\$34,132	24	\$39,868	34	\$74,000
GEN. MDSE.	9	\$74,511	10	\$11,139	19	\$85,650
FOOD	6	\$31,775	15	\$15,540	21	\$47,315
MOTOR VEH.	29	\$48,618	22	\$39,129	51	\$87,747
APPAREL	16	\$30,242	10	\$2,684	26	\$32,926
HOME FURN.	8	\$14,904	19	\$8,101	27	\$23,005
EAT DRINK	19	\$53,900	29	\$22,650	48	\$76,550
SPECIALTY	78	\$47,968	118	\$30,808	196	\$78,776
SERVICES	90	\$116,330	157	\$41,317	247	\$157,647
WHOLESALE	23	\$96,640	57	\$96,418	80	\$193,058
MISC.	36	\$32,445	88	\$24,947	124	\$57,392
* TOTAL *	329	\$643,445	569	\$387,726	898	\$1,031,171

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 46

BUCHANAN CLASS	INDEPENDENCE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			17	\$34,852	17	\$34,852
BLDG. MTL.	9	\$26,689	19	\$32,913	28	\$59,602
GEN. MDSE.	6	\$47,720	6	\$6,003	12	\$53,723
FOOD	5	\$33,207	9	\$5,080	14	\$38,287
MOTOR VEH.	17	\$26,228	30	\$47,155	47	\$73,383
APPAREL	8	\$10,640			8	\$10,640
HOME FURN.	5	\$2,780	13	\$8,997	18	\$11,777
EAT DRINK	23	\$30,406	33	\$21,821	56	\$52,227
SPECIALTY	54	\$43,754	89	\$10,203	143	\$53,957
SERVICES	79	\$24,899	159	\$31,807	238	\$56,706
WHOLESALE	25	\$75,512	66	\$112,633	91	\$188,145
MISC.	40	\$99,573	55	\$20,003	95	\$119,576
* TOTAL *	271	\$421,408	496	\$331,467	767	\$752,875

BUENA VISTA CLASS	STORM LAKE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$148,060	21	\$41,964	30	\$190,024
BLDG. MTL.	9	\$31,456	19	\$67,915	28	\$99,371
GEN. MDSE.	10	\$129,377	6	\$6,748	16	\$135,425
FOOD	5	\$39,192	6	\$3,928	11	\$43,120
MOTOR VEH.	32	\$67,957	23	\$16,902	55	\$84,859
APPAREL	16	\$52,975	6	\$3,058	22	\$56,033
HOME FURN.	25	\$28,284	10	\$18,379	35	\$46,663
EAT DRINK	27	\$72,663	31	\$14,878	58	\$87,541
SPECIALTY	78	\$93,913	73	\$22,723	151	\$116,636
SERVICES	131	\$87,422	125	\$22,950	256	\$110,372
WHOLESALE	29	\$94,755	54	\$129,264	83	\$224,019
MISC.	38	\$100,434	71	\$24,860	109	\$125,294
* TOTAL *	409	\$946,488	445	\$372,869	854	\$1,319,357

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 47

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	\$146,206
BLDG. MTL.	34	\$54,199
GEN. MDSE.	14	\$22,745
FOOD	22	\$17,070
MOTOR VEH.	48	\$45,229
APPAREL	10	\$8,926
HOME FURN.	23	\$14,566
EAT DRINK	39	\$25,114
SPECIALTY	111	\$26,264
SERVICES	223	\$66,570
WHOLESALE	60	\$111,034
MISC.	82	\$32,484
* TOTAL *	698	\$570,407

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$101,444
BLDG. MTL.	20	\$23,555
GEN. MDSE.	10	\$15,737
FOOD	16	\$22,686
MOTOR VEH.	31	\$35,899
APPAREL	9	\$19,245
HOME FURN.	18	\$13,503
EAT DRNK	27	\$24,465
SPECIALTY	96	\$27,915
SERVICES	172	\$60,474
WHOLESALE	65	\$135,288
MISC.	68	\$12,834
* TOTAL *	549	\$493,045

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 48

CARROLL CLASS	CARROLL* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	8	\$123,744	26	\$48,380	34	\$172,124
BLDG. MTL.	13	\$69,177	20	\$34,382	33	\$103,559
GEN. MDSE.	8	\$173,104	6	\$5,301	14	\$178,405
FOOD	8	\$55,977	12	\$7,545	20	\$63,522
MOTOR VEH.	26	\$66,232	31	\$33,605	57	\$99,837
APPAREL	19	\$42,354			19	\$42,354
HOME FURN.	18	\$61,378	11	\$8,690	29	\$70,068
EAT DRINK	28	\$68,799	41	\$31,187	69	\$99,986
SPECIALTY SERVICES	54 126	\$99,657 \$75,366	78 128	\$23,936 \$43,687	142 254	\$123,593 \$119,057
WHOLESALE	52	\$118,901	66	\$112,130	118	\$231,031
MISC.	37	\$26,769	55	\$50,430	92	\$77,199
* TOTAL *	407	\$981,460	474	\$399,275	881	\$1,380,735

CASS CLASS	ATLANTIC* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			22	\$30,569	22	\$30,569
BLDG. MTL.	13	\$59,928	11	\$10,585	24	\$70,513
GEN. MDSE.	10	\$130,899	5	\$5,602	15	\$136,501
FOOD	10	\$46,076	8	\$12,399	18	\$58,475
MOTOR VEH.	38	\$37,481	28	\$21,366	66	\$58,849
APPAREL	18	\$37,329			18	\$37,329
HOME FURN.	14	\$16,965	12	\$3,524	26	\$20,489
EAT DRINK	19	\$44,871	28	\$20,259	47	\$65,130
SPECIALTY SERVICES	67 96	\$71,280 \$59,104	78 120	\$19,329 \$26,093	145 216	\$90,609 \$85,197
WHOLESALE	37	\$116,355	42	\$60,324	79	\$176,679
MISC.	53	\$114,357	42	\$18,292	95	\$132,649
* TOTAL *	375	\$734,645	396	\$228,344	771	\$962,989

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 49

CEDAR CLASS	TIPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			19	\$27,655	19	\$27,655
BLDG. MTL.	5	\$13,554	13	\$22,065	18	\$35,619
GEN. MDSE.			6	\$6,184	6	\$6,184
FOOD	6	\$14,108	12	\$9,676	18	\$23,786
MOTOR VEH.	9	\$14,726	35	\$47,475	44	\$62,201
APPAREL	7	\$15,186	5	\$1,988	12	\$17,074
HOME FURN.	5	\$15,571	13	\$3,230	18	\$18,801
EAT DRINK	11	\$11,576	34	\$30,625	45	\$42,201
SPECIALTY	40	\$18,821	95	\$19,460	135	\$38,281
SERVICES	54	\$19,055	156	\$42,451	210	\$61,506
WHOLESALE	23	\$52,618	66	\$119,101	89	\$171,719
MISC.	30	\$69,655	89	\$50,149	117	\$118,572
* TOTAL *	190	\$244,870	541	\$378,729	731	\$623,599

CERRO GORDO CLASS	MASON CITY* NO. OF BUS.	COMPUTED TAX	CLEAR LAKE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$330,355			11	\$8,925
BLDG. MTL.	22	\$82,640	8	\$35,096	12	\$24,304
GEN. MDSE.	14	\$592,184	9	\$18,131		
FOOD	20	\$98,475			9	\$4,587
MOTOR VEH.	60	\$121,766	25	\$35,976	15	\$18,060
APPAREL	42	\$122,405	10	\$13,964		
HOME FURN.	42	\$111,387	12	\$8,219		
EAT DRINK	78	\$174,476	31	\$57,373	18	\$31,711
SPECIALTY	220	\$247,927	57	\$42,596	61	\$16,532
SERVICES	286	\$300,665	97	\$58,625	78	\$9,912
WHOLESALE	83	\$283,258	25	\$21,584	49	\$23,971
MISC.	105	\$75,638	35	\$152,342	57	\$25,297
* TOTAL *	981	\$2,541,176	309	\$443,906	310	\$163,299

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 50

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	\$339,280
BLDG. MTL.	42	\$142,040
GEN. MDSE.	23	\$610,315
FOOD	29	\$103,062
MOTOR VEH.	100	\$175,802
APPAREL	52	\$136,369
HOME FURN.	54	\$119,606
EAT DRINK	127	\$263,560
SPECIALTY	338	\$307,055
SERVICES	461	\$369,202
WHOLESALE	157	\$328,813
MISC.	197	\$253,277
* TOTAL *	1,600	\$3,148,381

CHEROKEE CLASS	CHEROKEE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$114,433	16	\$20,513	23	\$134,946
BLDG. MTL.	8	\$20,096	7	\$30,362	15	\$50,458
GEN. MDSE.	6	\$87,425	5	\$3,536	11	\$90,961
FOOD	10	\$32,381			10	\$32,381
MOTOR VEH.	24	\$45,849	16	\$11,478	40	\$57,327
APPAREL	13	\$29,722			13	\$29,722
HOME FURN.	9	\$21,762	9	\$2,987	18	\$24,749
EAT DRINK	21	\$34,949	16	\$8,833	37	\$43,782
SPECIALTY	55	\$49,198	55	\$19,275	110	\$68,473
SERVICES	87	\$32,001	99	\$29,429	186	\$61,430
WHOLESALE	23	\$41,741	41	\$36,519	64	\$78,260
MISC.	31	\$55,534	54	\$26,463	85	\$81,997
* TOTAL *	294	\$565,091	318	\$189,395	612	\$754,486

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 51

CHICKASAW CLASS	NEW HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			18	\$39,544	18	\$39,544
BLDG. MTL.	6	\$26,190	14	\$17,179	20	\$43,369
GEN. MDSE.	5	\$28,688	5	\$2,014	10	\$30,702
FOOD			11	\$6,597	11	\$6,597
MOTOR VEH.	25	\$49,034	25	\$30,508	50	\$79,542
APPAREL	7	\$8,517			7	\$8,517
HOME FURN.	7	\$12,290	7	\$6,189	14	\$18,479
EAT DRINK	13	\$19,452	26	\$19,725	39	\$38,677
SPECIALTY	40	\$27,803	68	\$11,850	108	\$39,453
SERVICES	49	\$38,428	101	\$22,990	150	\$61,418
WHOLESALE	16	\$76,854	42	\$41,926	58	\$118,780
MISC.	24	\$73,748	57	\$27,250	81	\$100,998
* TOTAL *	192	\$360,944	374	\$225,077	566	\$586,021

CLARKE CLASS	OSCEOLA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES					6	\$31,251
BLDG. MTL.	6	\$31,251				
GEN. MDSE.					6	\$26,691
FOOD	6	\$26,691				
MOTOR VEH.	21	\$19,854	7	\$916	28	\$20,770
APPAREL	6	\$8,059			6	\$8,059
HOME FURN.	12	\$5,991			12	\$5,991
EAT DRINK	18	\$28,272			18	\$28,272
SPECIALTY	42	\$22,285	21	\$6,935	63	\$29,220
SERVICES	72	\$26,132	38	\$9,846	110	\$35,978
WHOLESALE	16	\$13,400	15	\$4,829	31	\$18,229
MISC.	25	\$136,773	27	\$17,004	52	\$153,777
* TOTAL *	224	\$318,708	108	\$39,530	332	\$358,238

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 52

CLAY CLASS	SPENCER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$110,009	17	\$13,251	24	\$123,260
BLDG. MTL.	19	\$62,743	10	\$13,193	29	\$75,936
GEN. MDSE.	12	\$181,777			12	\$181,777
FOOD	10	\$54,550	8	\$2,353	18	\$56,903
MOTOR VEH.	31	\$107,755	16	\$9,869	47	\$117,624
APPAREL	32	\$70,941			32	\$70,941
HOME FURN.	30	\$62,524	5	\$4,131	35	\$66,655
EAT DRINK	43	\$84,949	20	\$8,352	63	\$93,301
SPECIALTY	109	\$125,493	53	\$5,411	162	\$130,904
SERVICES	158	\$120,399	68	\$8,084	226	\$128,483
WHOLESALE	44	\$138,807	40	\$107,247	84	\$242,054
MISC.	55	\$33,146	48	\$38,897	103	\$72,043
* TOTAL *	550	\$1,153,093	285	\$206,788	835	\$1,359,881

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	34	\$106,043
BLDG. MTL.	34	\$95,268
GEN. MDSE.	16	\$22,808
FOOD	29	\$29,184
MOTOR VEH.	59	\$44,621
APPAREL	8	\$18,937
HOME FURN.	22	\$21,365
EAT DRINK	63	\$46,732
SPECIALTY	150	\$54,079
SERVICES	231	\$57,495
WHOLESALE	105	\$195,608
MISC.	97	\$24,077
* TOTAL *	848	\$716,217

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 53

CLINTON CLASS	CLINTON* NO. OF BUS.	COMPUTED TAX	DE WITT NO. OF BUS.	COMPUTED TAX	CAMANCHE NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$288,031				
BLDG. MTL.	21	\$70,176				
GEN. MDSE.	15	\$452,223	5	\$30,473		
FOOD	27	\$107,990				
MOTOR VEH.	56	\$186,311	14	\$9,972	6	\$1,210
APPAREL	26	\$50,837				
HOME FURN.	35	\$100,648	10	\$16,746		
EAT DRINK	90	\$196,025	15	\$23,586	7	\$5,573
SPECIALTY	169	\$279,901	24	\$28,690	21	\$2,232
SERVICES	273	\$156,519	68	\$18,392	38	\$14,314
WHOLESALE	54	\$83,354	33	\$63,045		
MISC.	92	\$110,293	29	\$117,913	17	\$26,610
* TOTAL *	872	\$2,082,308	198	\$308,814	89	\$49,939

CLINTON CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	\$20,590	36	\$308,621
BLDG. MTL.	19	\$17,032	40	\$87,208
GEN. MDSE.	5	\$2,014	25	\$484,707
FOOD	9	\$3,569	36	\$111,559
MOTOR VEH.	23	\$25,930	99	\$223,423
APPAREL			26	\$50,837
HOME FURN.	7	\$3,572	52	\$120,966
EAT DRINK	36	\$19,406	148	\$244,590
SPECIALTY	74	\$11,299	288	\$322,122
SERVICES	139	\$40,567	518	\$229,792
WHOLESALE	45	\$28,274	132	\$174,673
MISC.	57	\$29,101	195	\$283,917
* TOTAL *	438	\$201,354	1,597	\$2,642,415

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 54

CRAWFORD CLASS	DENISON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$91,887	17	\$37,299	23	\$129,186
BLDG. MTL.	11	\$34,885	15	\$14,944	26	\$49,829
GEN. MDSE.	8	\$89,089			8	\$89,089
FOOD	7	\$35,053	14	\$10,499	21	\$45,552
MOTOR VEH.	22	\$32,533	26	\$27,379	48	\$59,912
APPAREL	15	\$25,475			15	\$25,475
HOME FURN.	14	\$10,047	7	\$470	21	\$10,517
EAT DRINK	31	\$55,825	27	\$16,282	58	\$72,107
SPECIALTY	49	\$50,195	64	\$12,549	113	\$62,744
SERVICES	81	\$42,627	129	\$30,486	210	\$73,113
WHOLESALE	28	\$75,243	49	\$49,053	77	\$124,296
MISC.	34	\$14,691	45	\$17,295	79	\$31,986
* TOTAL *	306	\$557,550	393	\$216,256	699	\$773,806

DALLAS CLASS	PERRY NO. OF BUS.	COMPUTED TAX	ADEL* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$58,080			23	\$30,823
BLDG. MTL.	5	\$17,517	5	\$8,369	17	\$19,912
GEN. MDSE.	8	\$82,221			11	\$15,961
FOOD					10	\$4,209
MOTOR VEH.	23	\$42,410	11	\$18,937	40	\$31,616
APPAREL	12	\$22,255				
HOME FURN.	10	\$9,346			15	\$7,642
EAT DRINK	20	\$30,397	9	\$7,783	31	\$20,937
SPECIALTY	56	\$30,980	21	\$6,982	128	\$26,748
SERVICES	104	\$77,950	43	\$40,496	169	\$65,756
WHOLESALE	22	\$75,961	8	\$13,205	69	\$116,078
MISC.	39	\$40,977	27	\$154,519	70	\$64,345
* TOTAL *	304	\$498,094	124	\$250,291	583	\$404,027

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 55

DALLAS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	28	\$98,903
BLDG. MTL.	27	\$45,798
GEN. MDSE.	19	\$98,182
FOOD	10	\$4,209
MOTOR VEH.	74	\$92,963
APPAREL	12	\$22,255
HOME FURN.	25	\$16,988
EAT DRINK	60	\$59,117
SPECIALTY	205	\$64,710
SERVICES	316	\$184,202
WHOLESALE	99	\$205,244
MISC.	136	\$259,841
* TOTAL *	1,011	\$1,152,412

DAVIS CLASS	BLOOMFIELD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			11	\$4,336	11	\$4,336
GEN. MDSE.	6	\$16,647			6	\$16,647
FOOD						
MOTOR VEH.	15	\$20,150	9	\$1,945	24	\$22,098
APPAREL	7	\$9,655			7	\$9,655
HOME FURN.			6	\$6,716	6	\$6,716
EAT DRINK	9	\$10,261	8	\$2,403	17	\$12,664
SPECIALTY	23	\$15,699	47	\$8,401	70	\$24,100
SERVICES	54	\$20,565	37	\$5,696	91	\$26,261
WHOLESALE	6	\$26,827	26	\$11,847	32	\$38,674
MISC.	38	\$87,984	31	\$2,939	69	\$90,923
* TOTAL *	158	\$207,786	175	\$44,286	333	\$252,074

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 56

DECATUR CLASS	LAYONI NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			10	\$29,372	10	\$29,372
BLDG. MTL.			8	\$10,976	8	\$10,976
GEN. MDSE.			6	\$10,583	6	\$10,583
FOOD			9	\$8,997	9	\$8,997
MOTOR VEH.	7	\$33,263	21	\$4,956	28	\$38,219
APPAREL			6	\$5,132	6	\$5,132
HOME FURN.			7	\$10,208	7	\$10,208
EAT DRINK	9	\$9,090	13	\$5,423	22	\$14,513
SPECIALTY	19	\$7,581	57	\$13,803	76	\$21,384
SERVICES	24	\$5,441	68	\$13,404	92	\$18,845
WHOLESALE	7	\$12,950	26	\$18,735	33	\$31,685
MISC.	20	\$35,323	17	\$4,645	37	\$39,968
* TOTAL *	86	\$103,648	248	\$136,234	334	\$239,882

DELAWARE CLASS	MANCHESTER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			12	\$12,549	12	\$12,549
BLDG. MTL.	6	\$52,667	14	\$31,759	20	\$84,426
GEN. MDSE.	7	\$63,239			7	\$63,239
FOOD	5	\$24,256	12	\$7,480	17	\$31,736
MOTOR VEH.	20	\$44,217	16	\$11,229	36	\$55,446
APPAREL	9	\$23,737			9	\$23,737
HOME FURN.	9	\$10,782	7	\$4,693	16	\$15,475
EAT DRINK	19	\$22,209	26	\$13,288	45	\$35,497
SPECIALTY	56	\$37,239	45	\$7,632	101	\$44,871
SERVICES	72	\$20,441	113	\$23,846	185	\$44,287
WHOLESALE	23	\$66,932	56	\$68,208	79	\$135,140
MISC.	25	\$135,792	62	\$18,764	80	\$153,669
* TOTAL *	251	\$501,511	356	\$198,561	607	\$700,072

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 57

DES MOINES CLASS	BURLINGTON* NO. OF BUS.	COMPUTED TAX	WEST BURLINGTON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	10	\$338,110			7	\$10,369
BLDG. MTL.	17	\$48,504			9	\$26,196
GEN. MDSE.	12	\$354,667	5	\$147,352		
FOOD	42	\$103,025			8	\$6,983
MOTOR VEH.	42	\$92,411	7	\$30,469	34	\$26,532
APPAREL	26	\$89,851	22	\$71,998		
HOME FURN.	42	\$92,987	6	\$17,494	8	\$15,284
EAT DRINK	33	\$178,684	13	\$18,364	12	\$9,275
SPECIALTY	176	\$134,802	33	\$90,530	67	\$13,516
SERVICES	234	\$156,087	45	\$29,733	82	\$14,803
WHOLESALE	61	\$203,468	9	\$38,209	31	\$66,471
MISC.	92	\$82,913	18	\$42,656	60	\$20,703
* TOTAL *	837	\$1,875,509	158	\$486,805	318	\$210,132

DES MOINES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$348,479
BLDG. MTL.	26	\$74,700
GEN. MDSE.	17	\$502,019
FOOD	50	\$110,008
MOTOR VEH.	83	\$149,412
APPAREL	48	\$161,849
HOME FURN.	56	\$125,765
EAT DRINK	108	\$206,323
SPECIALTY	276	\$238,848
SERVICES	361	\$200,623
WHOLESALE	181	\$308,148
MISC.	170	\$146,272
* TOTAL *	1,313	\$2,572,446

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 58

DICKINSON CLASS	SPIRIT LAKE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$89,375	21	\$44,764	27	\$134,139
BLDG. MTL.			14	\$18,947	14	\$18,947
GEN. MDSE.						
FOOD	5	\$19,628	7	\$7,131	12	\$26,759
MOTOR VEH.	13	\$24,741	31	\$31,009	44	\$55,750
APPAREL	7	\$18,102	9	\$4,388	16	\$22,490
HOME FURN.	13	\$9,703	18	\$8,179	31	\$17,882
EAT DRINK	17	\$19,214	54	\$40,316	71	\$59,530
SPECIALTY	51	\$97,705	105	\$20,691	156	\$118,396
SERVICES	67	\$22,140	148	\$39,508	215	\$61,648
WHOLESALE	10	\$13,232	39	\$51,731	49	\$64,963
MISC.	29	\$58,508	70	\$30,210	99	\$88,718
* TOTAL *	218	\$372,348	510	\$296,284	728	\$668,632

DUBUQUE CLASS	DUBUQUE* NO. OF BUS.	COMPUTED TAX	DYERSVILLE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	19	\$534,604			16	\$35,599
BLDG. MTL.	56	\$194,236			16	\$67,090
GEN. MDSE.	16	\$957,575	5	\$32,219	6	\$5,000
FOOD	58	\$195,806	5	\$8,022	16	\$13,620
MOTOR VEH.	93	\$203,484	11	\$15,565	29	\$55,102
APPAREL	66	\$328,638	9	\$11,175		
HOME FURN.	77	\$146,039	7	\$25,524	9	\$8,855
EAT DRINK	158	\$355,682	13	\$19,605	63	\$60,755
SPECIALTY	442	\$458,721	34	\$28,544	90	\$16,419
SERVICES	491	\$468,028	48	\$38,719	180	\$69,354
WHOLESALE	135	\$339,861	14	\$75,850	74	\$108,394
MISC.	149	\$170,033	21	\$86,214	88	\$31,482
* TOTAL *	1,760	\$4,352,707	167	\$341,437	587	\$471,670

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 59

DUBUQUE	COUNTY TOTAL
CLASS	NO. OF BUS. COMPUTED TAX
UTILITIES	35 \$570,203
BLDG. MTL.	72 \$261,326
GEN. MDSE.	27 \$994,794
FOOD	79 \$217,443
MOTOR VEH.	133 \$274,151
APPAREL	75 \$339,813
HOME FURN.	93 \$180,418
EAT DRINK	234 \$436,042
SPECIALTY	566 \$503,684
SERVICES	719 \$576,101
WHOLESALE	223 \$524,105
MISC.	258 \$287,729
* TOTAL *	2,514 \$5,165,814

EMMET	ESTHERVILLE*	OTHER	COUNTY TOTAL
CLASS	NO. OF BUS. COMPUTED TAX	NO. OF BUS. COMPUTED TAX	NO. OF BUS. COMPUTED TAX
UTILITIES	5 \$171,789	9 \$28,258	14 \$130,047
BLDG. MTL.	8 \$27,650	10 \$13,507	18 \$41,157
GEN. MDSE.	12 \$90,863		12 \$90,863
FOOD	6 \$28,683		6 \$28,683
MOTOR VEH.	20 \$35,141	15 \$7,569	35 \$42,710
APPAREL	11 \$26,134		11 \$26,134
HOME FURN.	10 \$19,168		10 \$19,168
EAT DRINK	22 \$32,475	13 \$10,110	35 \$42,585
SPECIALTY	55 \$32,941	37 \$11,711	92 \$44,652
SERVICES	92 \$31,591	61 \$11,869	153 \$43,460
WHOLESALE	23 \$77,711	30 \$24,345	53 \$102,056
MISC.	28 \$8,353	40 \$15,174	68 \$23,527
* TOTAL *	292 \$512,499	215 \$122,543	507 \$635,042

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 60

FAYETTE CLASS	OELWEIN NO. OF BUS.	COMPUTED TAX	WEST UNION* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$102,691			24	\$18,568
BLDG. MTL.	9	\$17,464			18	\$39,376
GEN. MDSE.	10	\$76,142			7	\$59,170
FOOD	7	\$25,858	5	\$16,363	16	\$12,505
MOTOR VEH.	15	\$32,082	13	\$17,953	28	\$26,761
APPAREL	14	\$20,818				
HOME FURN.	14	\$11,604	5	\$23,970	10	\$668
EAT DRINK	24	\$36,691	11	\$9,654	41	\$26,815
SPECIALTY	61	\$43,605	23	\$17,648	65	\$8,312
SERVICES	86	\$59,645	35	\$13,369	132	\$27,996
WHOLESALE	25	\$86,562	10	\$23,814	59	\$151,433
MISC.	24	\$10,161	31	\$90,169	58	\$29,118
* TOTAL *	294	\$523,323	133	\$212,940	458	\$400,722

FAYETTE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	29	\$121,259
BLDG. MTL.	27	\$56,840
GEN. MDSE.	17	\$135,312
FOOD	28	\$54,726
MOTOR VEH.	56	\$76,796
APPAREL	14	\$20,818
HOME FURN.	29	\$36,242
EAT DRINK	76	\$73,160
SPECIALTY	149	\$69,565
SERVICES	253	\$101,010
WHOLESALE	94	\$261,879
MISC.	113	\$129,448
* TOTAL *	885	\$1,136,985

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 61

FLOYD CLASS	CHARLES CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$112,954	13	\$29,241	20	\$142,195
BLDG. MTL.	9	\$34,435	9	\$21,052	18	\$55,487
GEN. MDSE.	8	\$126,051	7	\$4,858	15	\$130,909
FOOD	9	\$40,261	11	\$3,543	20	\$43,804
MOTOR VEH.	24	\$39,530	16	\$11,363	40	\$50,893
APPAREL	18	\$31,732			18	\$31,732
HOME FURN.	15	\$20,793	8	\$1,453	23	\$22,246
EAT DRINK	24	\$47,693	17	\$8,678	41	\$56,371
SPECIALTY	64	\$59,432	68	\$7,253	132	\$67,185
SERVICES	104	\$47,422	118	\$18,313	222	\$65,732
WHOLESALE	32	\$95,798	42	\$51,893	74	\$147,688
MISC.	41	\$23,033	50	\$13,944	91	\$36,977
* TOTAL *	355	\$679,634	359	\$171,585	714	\$851,219

FRANKLIN CLASS	HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$93,939	12	\$21,390	18	\$115,329
BLDG. MTL.	7	\$40,150	14	\$8,383	21	\$48,533
GEN. MDSE.						
FOOD	6	\$7,089	9	\$1,747	15	\$8,836
MOTOR VEH.	15	\$35,441	20	\$11,266	35	\$46,707
APPAREL	8	\$17,149			8	\$17,149
HOME FURN.	11	\$7,423	9	\$1,894	20	\$9,317
EAT DRINK	19	\$28,719	12	\$6,020	31	\$34,739
SPECIALTY	42	\$25,856	37	\$17,979	79	\$36,835
SERVICES	69	\$29,662	56	\$10,391	125	\$40,053
WHOLESALE	31	\$54,666	45	\$58,249	76	\$112,915
MISC.	33	\$42,488	44	\$31,352	77	\$73,840
* TOTAL *	247	\$375,582	258	\$161,671	505	\$537,253

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 62

FREMONT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$31,028
BLDG. MTL.	16	\$17,680
GEN. MDSE.	10	\$69,032
FOOD	9	\$28,368
MOTOR VEH.	24	\$30,355
APPAREL	7	\$10,998
HOME FURN.	7	\$5,889
EAT DRINK	32	\$31,729
SPECIALTY	55	\$16,776
SERVICES	110	\$35,379
WHOLESALE	32	\$42,817
MISC.	34	\$12,677
* TOTAL *	353	\$332,728

GREENE CLASS	JEFFERSON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			13	\$15,190	13	\$15,190
BLDG. MTL.	11	\$26,606	10	\$3,484	21	\$30,090
GEN. MDSE.	6	\$39,640	5	\$2,822	11	\$42,462
FOOD			6	\$4,678	6	\$4,678
MOTOR VEH.	9	\$21,283	20	\$9,406	29	\$30,689
APPAREL	11	\$11,121			11	\$11,121
HOME FURN.	11	\$7,775	7	\$43	18	\$7,818
EAT DRINK	14	\$19,214	16	\$6,154	30	\$25,368
SPECIALTY	43	\$24,476	41	\$2,028	84	\$26,504
SERVICES	66	\$36,263	79	\$13,367	145	\$49,630
WHOLESALE	22	\$56,594	31	\$76,609	53	\$133,203
MISC.	31	\$144,596	33	\$18,489	64	\$163,085
* TOTAL *	224	\$387,568	261	\$152,270	485	\$539,838

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 63

GRUNDY CLASS	GRUNDY CENTER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$58,343	14	\$33,944	19	\$92,287
BLDG. MTL.	5	\$4,921	9	\$10,772	14	\$15,693
GEN. MDSE.			6	\$6,263	6	\$6,263
FOOD			9	\$8,276	9	\$8,276
MOTOR VEH.	16	\$22,327	20	\$12,434	36	\$34,761
APPAREL						
HOME FURN.			17	\$4,618	17	\$4,618
EAT DRINK	7	\$6,786	29	\$18,056	36	\$24,842
SPECIALTY	23	\$13,362	76	\$14,034	99	\$27,396
SERVICES	35	\$9,322	102	\$22,207	137	\$31,529
WHOLESALE	16	\$58,926	52	\$121,304	68	\$180,230
MISC.	29	\$55,773	53	\$22,600	82	\$78,373
* TOTAL *	136	\$229,060	387	\$274,508	523	\$503,568

GUTHRIE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	23	\$118,422
BLDG. MTL.	16	\$31,505
GEN. MDSE.	9	\$9,338
FOOD	13	\$20,122
MOTOR VEH.	29	\$24,901
APPAREL	9	\$7,120
HOME FURN.	9	\$12,830
EAT DRINK	39	\$27,580
SPECIALTY	85	\$18,891
SERVICES	150	\$24,793
WHOLESALE	50	\$88,327
MISC.	64	\$18,712
* TOTAL *	496	\$402,541

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 64

HAMILTON CLASS	WEBSTER NO. OF BUS.	CITY* COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$102,322	19	\$43,520	26	\$145,842
BLDG. MTL.	13	\$56,658	17	\$21,603	30	\$78,261
GEN. MDSE.	10	\$78,841			10	\$78,841
FOOD	8	\$31,673	6	\$5,593	14	\$37,266
MOTOP VEH.	19	\$27,175	26	\$21,610	45	\$48,785
APPAREL	9	\$31,691			9	\$31,691
HOME FURN.	7	\$14,258	12	\$2,593	19	\$16,851
EAT DRINK	24	\$34,172	23	\$27,944	47	\$62,116
SPECIALTY	79	\$52,340	62	\$17,716	141	\$70,056
SERVICES	100	\$65,758	106	\$34,924	206	\$100,682
WHOLESALE	27	\$27,038	47	\$128,115	74	\$155,153
MISC.	38	\$9,414	58	\$15,628	96	\$25,042
* TOTAL *	341	\$531,340	376	\$319,246	717	\$850,586

HANCOCK CLASS	GARNER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$77,938	14	\$47,755	19	\$125,693
BLDG. MTL.			19	\$37,046	19	\$37,046
GEN. MDSE.			8	\$7,755	8	\$7,755
FOOD	6	\$8,723	10	\$10,637	16	\$19,360
MOTOP VEH.	6	\$5,434	19	\$14,655	25	\$20,089
APPAREL			6	\$4,291	6	\$4,291
HOME FURN.			10	\$7,534	10	\$7,534
EAT DRINK	7	\$4,547	22	\$18,865	29	\$23,412
SPECIALTY	16	\$8,486	61	\$44,524	77	\$53,010
SERVICES	36	\$18,847	114	\$34,736	150	\$53,583
WHOLESALE	14	\$67,679	42	\$112,255	56	\$172,934
MISC.	18	\$53,745	68	\$16,155	76	\$65,430
* TOTAL *	108	\$238,399	383	\$351,738	491	\$590,137

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 65

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	\$147,114			18	\$31,578
BLDG. MTL.	7	\$16,407	5	\$8,781	22	\$70,366
GEN. MDSE.	8	\$89,177				
FOOD	10	\$29,929			13	\$13,832
MOTOR VEH.	19	\$25,185	10	\$11,341	32	\$33,428
APPAREL	11	\$29,151	5	\$5,446	5	\$4,630
HOME FURN.	10	\$15,576			16	\$10,250
EAT DRINK	20	\$31,123	5	\$5,120	25	\$20,491
SPECIALTY	54	\$45,598	29	\$15,696	90	\$20,523
SERVICES	96	\$49,982	50	\$10,685	127	\$24,925
WHOLESALE	19	\$55,006	13	\$32,034	64	\$179,748
MISC.	35	\$15,704	34	\$84,425	77	\$34,866
* TOTAL *	299	\$549,952	151	\$173,528	489	\$444,637

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	\$178,692
BLDG. MTL.	34	\$95,554
GEN. MDSE.	8	\$89,177
FOOD	23	\$43,761
MOTOR VEH.	61	\$69,954
APPAREL	21	\$39,227
HOME FURN.	26	\$25,826
EAT DRINK	50	\$56,734
SPECIALTY	173	\$81,817
SERVICES	273	\$85,592
WHOLESALE	96	\$266,788
MISC.	146	\$134,995
* TOTAL *	939	\$1,168,117

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 66

HARRISON CLASS	MISSOURI NO. OF BUS.	VALLEY COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			16	\$62,610	16	\$62,610
BLDG. MTL.	5	\$12,624	17	\$30,677	22	\$43,301
GEN. MDSE.	5	\$22,563	6	\$5,708	11	\$28,271
FOOD			17	\$17,540	17	\$17,540
MOTOR VEH.	16	\$18,561	30	\$23,356	46	\$41,917
APPAREL			5	\$3,451	5	\$3,451
HOME FURN.			14	\$19,519	14	\$19,519
EAT DRINK	17	\$28,583	36	\$24,186	53	\$52,769
SPECIALTY	22	\$13,922	54	\$8,904	76	\$22,826
SERVICES	44	\$12,589	121	\$26,190	165	\$38,779
WHOLESALE	11	\$45,739	56	\$53,930	67	\$99,669
MISC.	25	\$75,127	50	\$18,811	73	\$89,472
* TOTAL *	145	\$229,708	420	\$290,416	565	\$520,124

HENRY CLASS	MT PLEASANT* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$183,877	15	\$34,909	21	\$218,786
BLDG. MTL.	8	\$41,657	12	\$26,699	20	\$68,356
GEN. MDSE.	7	\$83,518			7	\$83,518
FOOD	5	\$32,761	9	\$6,541	14	\$39,302
MOTOR VEH.	19	\$27,230	29	\$22,653	48	\$49,883
APPAREL	10	\$21,612			10	\$21,612
HOME FURN.	10	\$9,992	7	\$19,971	17	\$29,963
EAT DRINK	18	\$40,051	17	\$9,633	35	\$49,684
SPECIALTY	51	\$64,729	70	\$8,601	121	\$73,330
SERVICES	82	\$25,417	114	\$24,389	196	\$49,806
WHOLESALE	23	\$87,427	51	\$56,302	74	\$143,729
MISC.	37	\$47,981	69	\$58,509	106	\$106,490
* TOTAL *	276	\$666,252	393	\$268,207	669	\$934,459

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 67

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$110,722	8	\$3,614	13	\$114,336
BLDG. MTL.	8	\$34,049	7	\$13,301	15	\$47,350
GEN. MDSE.	6	\$14,706			6	\$14,706
FOOD	7	\$18,164	9	\$2,849	16	\$21,013
MOTOR VEH.	17	\$20,340	13	\$12,753	30	\$33,143
APPAREL	8	\$12,825			8	\$12,825
HOME FURN.	6	\$6,466			6	\$6,466
EAT DRINK	14	\$10,737	24	\$13,484	33	\$24,221
SPECIALTY	26	\$14,740	46	\$14,035	72	\$28,775
SERVICES	56	\$21,102	73	\$7,371	129	\$28,473
WHOLESALE	19	\$67,485	34	\$42,169	53	\$109,654
MISC.	26	\$10,443	42	\$11,211	68	\$21,654
* TOTAL *	198	\$341,829	256	\$120,787	454	\$462,616

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$95,001	15	\$11,778	21	\$106,779
BLDG. MTL.	9	\$23,776	10	\$6,744	19	\$30,520
GEN. MDSE.						
FOOD			5	\$2,236	5	\$2,236
MOTOR VEH.	18	\$39,815	18	\$25,804	36	\$65,619
APPAREL	11	\$17,008			11	\$17,008
HOME FURN.	6	\$8,440			6	\$8,440
EAT DRINK	18	\$24,573	19	\$10,876	37	\$35,449
SPECIALTY	38	\$21,797	54	\$5,199	92	\$26,996
SERVICES	52	\$23,305	70	\$11,376	122	\$34,681
WHOLESALE	27	\$98,929	32	\$18,527	59	\$117,456
MISC.	39	\$100,347	44	\$13,633	83	\$113,973
* TOTAL *	224	\$452,984	267	\$106,173	491	\$559,157

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 68

IDA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	18	\$98,008
BLDG. MTL.	12	\$37,742
GEN. MDSE.	5	\$33,452
FOOD	14	\$22,468
MOTOR VEH.	29	\$40,407
APPAREL	11	\$17,130
HOME FURN.	12	\$5,291
EAT DRINK	19	\$15,118
SPECIALTY	58	\$21,320
SERVICES	97	\$30,650
WHOLESALE	52	\$104,214
MISC.	41	\$22,653
* TOTAL *	366	\$448,453

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	\$120,623
BLDG. MTL.	16	\$45,612
GEN. MDSE.	9	\$14,635
FOOD	20	\$39,081
MOTOR VEH.	45	\$59,516
APPAREL	13	\$9,460
HOME FURN.	13	\$37,355
EAT DRINK	44	\$129,754
SPECIALTY	110	\$61,063
SERVICES	193	\$118,864
WHOLESALE	60	\$106,939
MISC.	76	\$107,232
* TOTAL *	614	\$850,134

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1963

PAGE 69

JACKSON CLASS	MAQUOKETA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$93,567	20	\$38,686	27	\$132,253
BLDG. MTL.	7	\$29,330	18	\$44,670	25	\$74,000
GEN. MDSE.	7	\$75,389			7	\$75,389
FOOD	7	\$28,168	19	\$11,337	26	\$39,505
MOTOR VEH.	25	\$29,235	20	\$16,824	45	\$46,059
APPAREL	13	\$18,025	6	\$4,803	19	\$22,828
HOME FURN.	14	\$18,306	9	\$2,239	23	\$20,545
EAT DRINK	29	\$34,884	41	\$30,739	70	\$65,623
SPECIALTY	48	\$45,073	97	\$37,190	145	\$82,263
SERVICES	103	\$34,046	166	\$37,389	269	\$71,435
WHOLESALE	14	\$29,389	49	\$95,091	63	\$124,480
MISC.	33	\$18,302	56	\$19,059	89	\$37,361
* TOTAL *	307	\$453,714	501	\$338,027	808	\$791,741

JASPER CLASS	NEWTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	4	\$178,940	24	\$169,100	33	\$348,040
BLDG. MTL.	15	\$50,574	24	\$52,405	39	\$102,979
GEN. MDSE.	16	\$154,315	7	\$14,174	23	\$168,489
FOOD	12	\$86,421	14	\$12,988	26	\$99,409
MOTOR VEH.	39	\$61,242	45	\$49,862	84	\$111,104
APPAREL	21	\$36,216			21	\$36,216
HOME FURN.	28	\$75,173	13	\$3,960	41	\$79,133
EAT DRINK	37	\$72,749	25	\$15,802	62	\$88,551
SPECIALTY	132	\$101,981	121	\$36,150	253	\$138,131
SERVICES	173	\$164,098	187	\$51,639	360	\$215,737
WHOLESALE	33	\$68,227	79	\$163,010	112	\$231,237
MISC.	50	\$54,296	91	\$47,927	140	\$102,223
* TOTAL *	565	\$1,104,232	629	\$617,017	1,194	\$1,721,249

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 70

JEFFERSON CLASS	FAIRFIELD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$142,840	9	\$3,576	15	\$146,416
BLDG. MTL.	10	\$51,503	11	\$9,633	21	\$61,136
GEN. MDSE.	7	\$89,703			7	\$89,703
FOOD	14	\$41,332			14	\$41,332
MOTOR VEH.	23	\$43,864	13	\$14,515	36	\$58,379
APPAREL	19	\$38,208			19	\$38,208
HOME FURN.	18	\$16,791			18	\$16,791
EAT DRINK	26	\$47,419	11	\$4,574	37	\$51,993
SPECIALTY	92	\$69,958	30	\$7,821	122	\$77,779
SERVICES	110	\$56,124	78	\$10,433	188	\$66,557
WHOLESALE	27	\$42,376	24	\$15,620	51	\$57,996
MISC.	46	\$47,553	36	\$7,093	82	\$54,646
* TOTAL *	398	\$687,671	212	\$73,265	610	\$760,936

JOHNSON CLASS	IOWA CITY* NO. OF BUS.	COMPUTED TAX	CORALVILLE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	13	\$508,128			14	\$10,211
BLDG. MTL.	27	\$104,616	6	\$62,490	20	\$44,690
GEN. MDSE.	16	\$631,475	5	\$100,905	7	\$6,720
FOOD	33	\$225,703	6	\$51,297	14	\$8,912
MOTOR VEH.	55	\$142,906	21	\$32,482	26	\$23,181
APPAREL	64	\$190,685			5	\$545
HOME FURN.	63	\$128,866	15	\$48,742	18	\$5,817
EAT DRINK	100	\$382,741	32	\$146,898	30	\$105,014
SPECIALTY	320	\$503,855	40	\$42,353	122	\$37,151
SERVICES	312	\$398,764	79	\$90,445	191	\$53,707
WHOLESALE	61	\$192,135	18	\$57,800	64	\$61,526
MISC.	121	\$200,544	38	\$29,651	98	\$20,417
* TOTAL *	1,135	\$3,610,418	260	\$683,063	609	\$377,891

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 71

JOHNSON	COUNTY TOTAL
CLASS	NO. OF BUS. COMPUTED TAX
UTILITIES	27 \$518,339
BLDG. MTL.	53 \$231,796
GEN. MDSE.	28 \$739,100
FOOD	53 \$285,912
MOTOR VEH.	102 \$198,569
APPAREL	69 \$191,230
HOME FURN.	96 \$183,425
EAT DRINK	162 \$634,653
SPECIALTY	482 \$583,359
SERVICES	582 \$542,916
WHOLESALE	143 \$311,461
MISC.	257 \$250,612
* TOTAL *	2,054 \$4,671,372

JONES	ANAMOSA *	MONTICELLO	OTHER
CLASS	NO. OF BUS. COMPUTED TAX	NO. OF BUS. COMPUTED TAX	NO. OF BUS. COMPUTED TAX
UTILITIES	5 \$174,181		18 \$14,064
BLDG. MTL.	6 \$15,775	6 \$12,314	14 \$15,804
GEN. MDSE.		6 \$26,690	
FOOD	5 \$14,373	11 \$21,001	9 \$3,955
MOTOR VEH.	17 \$12,391	19 \$29,610	23 \$27,180
APPAREL	5 \$5,255	5 \$3,838	
HOME FURN.		10 \$10,745	11 \$972
EAT DRINK	13 \$10,341	12 \$15,659	22 \$21,615
SPECIALTY	28 \$8,841	39 \$31,555	56 \$16,015
SERVICES	49 \$13,274	43 \$13,245	124 \$16,519
WHOLESALE	14 \$29,047	20 \$50,015	50 \$61,772
MISC.	23 \$34,411	31 \$113,988	59 \$19,288
* TOTAL *	165 \$317,689	202 \$326,660	386 \$199,184

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 72

JONES CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	23	\$188,245
BLDG. MTL.	26	\$43,893
GEN. MDSE.	6	\$26,690
FOOD	25	\$39,329
MOTOR VEH.	59	\$69,181
APPAREL	10	\$9,093
HOME FURN.	21	\$11,717
EAT DRINK	47	\$47,615
SPECIALTY	123	\$56,411
SERVICES	216	\$45,038
WHOLESALE	34	\$140,834
MISC.	113	\$167,687
* TOTAL *	753	\$845,733

KEOKUK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	19	\$59,622
BLDG. MTL.	25	\$29,275
GEN. MDSE.		
FOOD	18	\$12,345
MOTOR VEH.	40	\$31,617
APPAREL		
HOME FURN.	12	\$13,702
EAT DRINK	42	\$29,281
SPECIALTY	90	\$35,152
SERVICES	176	\$41,685
WHOLESALE	35	\$85,157
MISC.	72	\$32,014
* TOTAL *	579	\$369,650

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 73

KOSSUTH CLASS	ALGONA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$84,606	26	\$25,285	31	\$109,892
BLDG. MTL.	9	\$27,904	20	\$29,059	29	\$56,963
GEN. MDSE.	10	\$128,007	6	\$11,655	16	\$139,662
FOOD	8	\$33,142	14	\$9,615	22	\$42,757
MOTOR VEH.	21	\$43,984	30	\$37,519	51	\$81,503
APPAREL	16	\$29,490	9	\$2,255	25	\$31,745
HOME FURN.	10	\$23,323	8	\$9,461	18	\$32,784
EAT DRINK	27	\$45,445	32	\$18,618	59	\$64,063
SPECIALTY	66	\$66,867	86	\$31,999	152	\$98,866
SERVICES	90	\$46,257	134	\$29,272	224	\$75,529
WHOLESALE	38	\$183,421	80	\$143,440	118	\$326,861
MISC.	38	\$19,549	71	\$35,362	109	\$54,911
* TOTAL *	338	\$731,995	516	\$383,541	854	\$1,115,536

LEE CLASS	FT MADISON* NO. OF BUS.	COMPUTED TAX	KEOKUK NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES			11	\$164,751	16	\$44,815
BLDG. MTL.	8	\$43,514	10	\$40,961	14	\$14,183
GEN. MDSE.	7	\$96,207	11	\$140,772	5	\$53,975
FOOD	8	\$28,226	12	\$61,020	12	\$35,681
MOTOR VEH.	29	\$32,562	26	\$71,229	27	\$25,271
APPAREL	11	\$27,221	19	\$43,945		
HOME FURN.	12	\$30,179	16	\$26,581	13	\$18,350
EAT DRINK	42	\$60,712	42	\$76,048	29	\$23,553
SPECIALTY	66	\$57,859	92	\$134,675	84	\$23,076
SERVICES	105	\$52,863	127	\$86,742	139	\$56,682
WHOLESALE	19	\$115,024	26	\$65,539	50	\$98,461
MISC.	30	\$134,122	65	\$87,957	32	\$33,111
* TOTAL *	337	\$678,489	457	\$1,000,220	481	\$427,238

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 74

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	27	\$209,566
BLDG. MTL.	32	\$98,658
GEN. MDSE.	23	\$290,954
FOOD	32	\$124,927
MOTOR VEH.	82	\$129,002
APPAREL	30	\$71,166
HOME FURN.	41	\$75,110
EAT DRINK	113	\$160,313
SPECIALTY	242	\$215,610
SERVICES	371	\$196,287
WHOLESALE	105	\$279,024
MISC.	177	\$255,270
* TOTAL *	1,275	\$2,105,947

LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	COMPUTED TAX	MARION NO. OF BUS.	COMPUTED TAX	HIAWATHA NO. OF BUS.	COMPUTED TAX
UTILITIES	28	\$1,248,100	6	\$209,329		
BLDG. MTL.	64	\$476,013	12	\$29,199		
GEN. MDSE.	37	\$2,050,157				
FOOD	85	\$396,659	13	\$81,381		
MOTOR VEH.	167	\$386,286	30	\$82,265	9	\$1,703
APPAREL	138	\$365,937	17	\$19,938		
HOME FURN.	126	\$390,405	19	\$44,646		
EAT DRINK	266	\$787,912	37	\$109,380	7	\$3,440
SPECIALTY	777	\$1,024,183	149	\$95,621	22	\$1,082
SERVICES	935	\$1,084,053	147	\$82,891	33	\$11,827
WHOLESALE	285	\$1,434,658	51	\$111,450	9	\$32,322
MISC.	320	\$467,912	70	\$44,500	25	\$16,792
* TOTAL *	3,228	\$10,112,275	551	\$910,600	105	\$67,166

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 75

LINN CLASS	MT VERNON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			29	\$27,741	63	\$1,485,170
BLDG. MTL.			39	\$64,700	115	\$569,912
GEN. MDSE.			11	\$7,438	48	\$2,057,595
FOOD	5	\$10,970	19	\$17,847	122	\$506,857
MOTOR VEH.	5	\$4,626	45	\$50,258	256	\$525,138
APPAREL	7	\$5,770	8	\$1,271	170	\$392,916
HOME FURN.			13	\$2,758	158	\$437,809
EAT DRINK	8	\$7,602	51	\$32,029	369	\$940,363
SPECIALTY	23	\$8,029	166	\$47,322	1,137	\$1,176,237
SERVICES	29	\$14,368	205	\$41,885	1,349	\$1,235,024
WHOLESALE	8	\$3,613	86	\$95,947	439	\$1,677,990
MISC.	18	\$107,376	133	\$47,502	566	\$684,082
* TOTAL *	103	\$162,354	805	\$436,698	4,792	\$11,689,093

LOUISA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	13	\$41,651
BLDG. MTL.	12	\$21,931
GEN. MDSE.	7	\$9,646
FOOD	6	\$7,232
MOTOR VEH.	26	\$33,369
APPAREL	7	\$4,196
HOME FURN.	10	\$8,601
EAT DRINK	35	\$42,232
SPECIALTY	64	\$18,635
SERVICES	98	\$18,718
WHOLESALE	31	\$81,982
MISC.	36	\$9,366
* TOTAL *	345	\$297,559

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 76

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	\$4,034	7	\$4,004
BLDG. MTL.	7	\$15,309	5	\$9,128	12	\$24,437
GEN. MDSE.	6	\$56,096			6	\$56,096
FOOD			5	\$993	5	\$993
MOTOR VEH.	19	\$23,702	11	\$10,125	30	\$33,827
APPAREL	11	\$16,011			11	\$16,011
HOME FURN.	7	\$8,554	5	\$450	12	\$9,004
EAT DRINK	19	\$19,990	10	\$4,986	29	\$24,976
SPECIALTY	47	\$24,424	33	\$12,863	80	\$37,287
SERVICES	77	\$28,202	43	\$5,756	120	\$33,958
WHOLESALE	11	\$8,564	22	\$15,548	33	\$24,112
MISC.	26	\$80,287	19	\$2,011	45	\$82,298
* TOTAL *	230	\$281,139	160	\$65,864	390	\$347,003

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$32,156	14	\$13,025	21	\$45,181
BLDG. MTL.			13	\$15,586	13	\$15,586
GEN. MDSE.						
FOOD			10	\$6,182	10	\$6,182
MOTOR VEH.	9	\$7,896	27	\$23,721	36	\$31,617
APPAREL	5	\$11,198			5	\$11,198
HOME FURN.	5	\$6,572	10	\$11,952	15	\$18,524
EAT DRINK	11	\$10,216	22	\$16,858	33	\$27,074
SPECIALTY	19	\$19,303	62	\$6,853	81	\$26,156
SERVICES	36	\$22,126	100	\$15,750	136	\$37,876
WHOLESALE	11	\$24,437	50	\$84,509	61	\$108,946
MISC.	28	\$28,852	52	\$35,105	80	\$63,957
* TOTAL *	131	\$162,756	360	\$229,541	491	\$392,297

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 77

MADISON CLASS	WINTERSET* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES			8	\$7,817	8	\$7,817
BLDG. MTL.	7	\$26,638	6	\$9,675	13	\$36,313
GEN. MDSE.	8	\$26,800			8	\$26,800
FOOD	7	\$22,688	5	\$2,264	12	\$24,952
MOTOR VEH.	13	\$26,708	13	\$9,049	26	\$34,757
APPAREL	9	\$15,778			9	\$15,778
HOME FURN.	8	\$9,363			8	\$9,363
EAT DRINK	10	\$9,049	12	\$10,476	22	\$19,525
SPECIALTY	35	\$24,974	52	\$10,041	87	\$35,015
SERVICES	52	\$22,969	74	\$10,090	126	\$33,059
WHOLESALE	9	\$34,036	37	\$9,899	46	\$43,935
MISC.	24	\$49,397	41	\$7,775	65	\$57,172
* TOTAL *	182	\$268,400	248	\$76,086	430	\$344,486

MAHASKA CLASS	OSKALOOSA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	9	\$167,905	15	\$16,057	24	\$183,962
BLDG. MTL.	15	\$63,974	11	\$14,513	26	\$78,487
GEN. MDSE.	12	\$171,412	5	\$3,112	17	\$174,524
FOOD	13	\$62,183	5	\$1,058	18	\$64,041
MOTOR VEH.	39	\$53,728	13	\$6,461	52	\$60,189
APPAREL	19	\$39,172	8	\$2,828	27	\$42,000
HOME FURN.	19	\$48,075	5	\$248	24	\$48,323
EAT DRINK	41	\$78,667	18	\$7,204	59	\$85,871
SPECIALTY	113	\$84,575	65	\$5,649	178	\$90,224
SERVICES	131	\$64,933	97	\$21,603	228	\$86,536
WHOLESALE	38	\$98,811	41	\$28,164	79	\$126,975
MISC.	64	\$47,506	58	\$7,596	122	\$55,102
* TOTAL *	513	\$980,941	341	\$115,293	854	\$1,096,234

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 78

MARION CLASS	KNOXVILLE* NO. OF BUS.	COMPUTED TAX	PELLA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$146,446	5	\$69,840	19	\$35,724
BLDG. MTL.	11	\$23,659	12	\$52,073	14	\$25,066
GEN. MDSE.	5	\$71,895	5	\$31,723	7	\$12,669
FOOD	8	\$31,883	8	\$20,504	10	\$3,591
MOTOR VEH.	23	\$31,658	19	\$29,233	19	\$11,724
APPAREL	12	\$19,932	14	\$22,914		
HOME FURN.	15	\$16,751	10	\$27,850	7	\$7,131
EAT DRINK	23	\$40,572	17	\$42,074	17	\$15,561
SPECIALTY	52	\$45,405	61	\$52,783	77	\$7,479
SERVICES	85	\$37,745	73	\$39,137	107	\$16,374
WHOLESALE	17	\$14,673	23	\$52,135	45	\$25,781
MISC.	24	\$21,710	35	\$25,406	36	\$6,994
* TOTAL *	281	\$502,329	282	\$465,672	358	\$168,094

MARION CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	30	\$252,010
BLDG. MTL.	37	\$100,798
GEN. MDSE.	17	\$116,287
FOOD	26	\$55,978
MOTOR VEH.	61	\$72,615
APPAREL	26	\$42,846
HOME FURN.	12	\$51,732
EAT DRINK	57	\$98,207
SPECIALTY	140	\$105,667
SERVICES	265	\$93,256
WHOLESALE	85	\$92,589
MISC.	95	\$54,110
* TOTAL *	921	\$1,136,095

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 79

MARSHALL CLASS	MARSHALLTOWN* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$401,745	21	\$17,375	28	\$419,120
BLDG. MTL.	24	\$101,973	17	\$12,416	34	\$114,389
GEN. MDSE.	15	\$386,014			15	\$386,014
FOOD	23	\$108,549	11	\$6,229	34	\$114,778
MOTOR VEH.	56	\$88,159	26	\$26,726	82	\$114,885
APPAREL	38	\$101,771			38	\$101,771
HOME FURN.	42	\$84,050	9	\$1,447	51	\$85,497
EAT DRINK	73	\$157,085	19	\$17,667	92	\$174,745
SPECIALTY	191	\$204,204	33	\$11,968	274	\$216,172
SERVICES	248	\$168,919	112	\$49,791	360	\$218,710
WHOLESALE	63	\$80,650	62	\$74,436	125	\$155,086
MISC.	71	\$170,205	52	\$23,387	123	\$193,592
* TOTAL *	851	\$2,053,324	405	\$241,435	1,256	\$2,294,759

MILLS CLASS	GLENWOOD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			12	\$7,787	12	\$7,787
BLDG. MTL.			9	\$12,618	9	\$12,618
GEN. MDSE.						
FOOD	5	\$22,377	6	\$4,937	11	\$27,307
MOTOR VEH.	8	\$14,520	16	\$15,556	24	\$30,076
APPAREL	6	\$22,757			6	\$22,757
HOME FURN.						
EAT DRINK	10	\$17,274	18	\$12,906	28	\$30,182
SPECIALTY	26	\$14,722	35	\$6,581	61	\$21,303
SERVICES	53	\$25,452	51	\$9,979	104	\$35,431
WHOLESALE	9	\$12,964	24	\$29,138	33	\$42,102
MISC.	25	\$127,246	37	\$12,451	62	\$139,697
* TOTAL *	142	\$257,312	208	\$111,946	350	\$369,260

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 80

MITCHELL CLASS	OSAGE* NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	6	\$24,410	14	\$75,604	20	\$100,014
BLDG. MTL.	8	\$27,927	14	\$21,810	22	\$49,737
GEN. MDSE.	5	\$11,414	5	\$4,376	10	\$15,790
FOOD	6	\$9,546	9	\$7,169	15	\$16,715
MOTOR VEH.	12	\$28,227	16	\$16,923	28	\$45,150
APPAREL	7	\$13,055			7	\$13,055
HOME FURN.	6	\$10,476	8	\$4,830	14	\$15,306
EAT DRINK	6	\$6,340	22	\$15,636	28	\$21,976
SPECIALTY	26	\$18,881	52	\$10,393	78	\$29,274
SERVICES	51	\$15,757	70	\$18,859	121	\$34,616
WHOLESALE	13	\$61,211	37	\$46,247	50	\$107,458
MISC.	17	\$14,156	43	\$20,786	60	\$34,942
* TOTAL *	163	\$241,400	290	\$242,533	453	\$483,933

MONONA CLASS	ONAWA* NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	6	\$57,310	18	\$25,036	24	\$82,346
BLDG. MTL.	6	\$14,962	10	\$18,290	16	\$33,252
GEN. MDSE.	5	\$13,658	5	\$11,979	10	\$25,637
FOOD	6	\$11,905	12	\$8,467	18	\$20,372
MOTOR VEH.	13	\$23,078	17	\$13,628	30	\$36,706
APPAREL	8	\$6,233			8	\$6,233
HOME FURN.			8	\$5,343	8	\$5,343
EAT DRINK	8	\$15,569	35	\$18,545	43	\$34,114
SPECIALTY	25	\$29,655	59	\$11,955	84	\$41,610
SERVICES	46	\$20,577	88	\$26,390	134	\$46,967
WHOLESALE	16	\$67,735	51	\$64,390	67	\$132,125
MISC.	22	\$7,629	25	\$4,338	47	\$11,967
* TOTAL *	161	\$258,311	328	\$208,361	489	\$466,672

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 51

MONROE CLASS	ALBIA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$61,246			5	\$61,246
BLDG. MTL.			6	\$703	6	\$703
GEN. MDSE.	5	\$34,692			5	\$34,692
FOOD	7	\$18,996			7	\$18,996
MOTOR VEH.	11	\$11,337	8	\$4,739	19	\$16,076
APPAREL	7	\$9,574			7	\$9,574
HOME FURN.	8	\$11,485			8	\$11,485
EAT DRINK	15	\$10,823	5	\$3,818	20	\$14,641
SPECIALTY	37	\$25,456	20	\$6,718	57	\$32,174
SERVICES	52	\$22,674	41	\$12,385	93	\$35,059
WHOLESALE	11	\$8,070	16	\$4,845	27	\$12,915
MISC.	21	\$20,809	24	\$12,911	45	\$33,720
* TOTAL *	179	\$235,162	120	\$46,119	299	\$281,281

MONTGOMERY CLASS	RED OAK* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$99,113	6	\$11,149	12	\$110,262
BLDG. MTL.	11	\$27,627	3	\$10,460	14	\$38,087
GEN. MDSE.	7	\$95,896			7	\$95,896
FOOD	6	\$29,557			6	\$29,557
MOTOR VEH.	20	\$32,420	9	\$9,601	29	\$42,021
APPAREL	9	\$19,830			9	\$19,830
HOME FURN.	8	\$20,151	6	\$4,531	14	\$24,682
EAT DRINK	17	\$34,413	14	\$5,975	31	\$40,388
SPECIALTY	57	\$55,138	49	\$16,400	106	\$71,538
SERVICES	70	\$54,666	63	\$14,990	133	\$69,656
WHOLESALE	23	\$77,808	30	\$24,312	53	\$102,120
MISC.	46	\$52,969	43	\$34,309	89	\$87,278
* TOTAL *	300	\$599,588	226	\$131,541	526	\$731,129

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 82

MUSCATINE CLASS	MUSCATINE* NO. OF BUS.	COMPUTED TAX	WEST LIBERTY NO. OF BUS.	COMPUTED TAX	WILTON NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$293,885				
BLDG. MTL.	14	\$99,334				
GEN. MDSE.	12	\$294,734				
FOOD	14	\$90,254				
MOTOR VEH.	46	\$64,454	6	\$17,203	7	\$6,000
APPAREL	33	\$68,535				
HOME FURN.	28	\$68,395			5	\$5,674
EAT DRINK	68	\$137,738	7	\$3,229	7	\$5,123
SPECIALTY	153	\$192,093	19	\$7,723	19	\$22,017
SERVICES	210	\$150,734	37	\$21,924	22	\$4,346
WHOLESALE	38	\$47,012	8	\$27,540	13	\$7,961
MISC.	79	\$52,472	29	\$36,336	24	\$221,477
* TOTAL *	706	\$1,559,640	106	\$113,955	97	\$272,598

MUSCATINE CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$14,965	15	\$308,850
BLDG. MTL.	13	\$15,575	27	\$114,909
GEN. MDSE.			12	\$294,734
FOOD	5	\$1,373	19	\$91,627
MOTOR VEH.	12	\$10,456	73	\$98,113
APPAREL			33	\$68,535
HOME FURN.	5	\$7,981	38	\$82,050
EAT DRINK	11	\$8,053	93	\$154,143
SPECIALTY	62	\$4,043	253	\$225,876
SERVICES	54	\$8,090	323	\$185,094
WHOLESALE	39	\$57,914	78	\$140,427
MISC.	53	\$28,533	185	\$338,818
* TOTAL *	260	\$156,983	1,169	\$2,103,176

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 83

ORRIEN CLASS	SHELDON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			15	\$68,066	15	\$68,066
BLDG. MTL.	9	\$27,966	22	\$27,039	31	\$48,005
GEN. MDSE.			6	\$4,614	6	\$4,614
FOOD	8	\$16,228	12	\$9,368	20	\$25,596
MOTOR VEH.	17	\$20,246	31	\$20,730	48	\$40,976
APPAREL	6	\$26,034	12	\$4,463	18	\$30,497
HOME FURN.	11	\$10,910	11	\$8,612	22	\$19,522
EAT DRINK	16	\$30,122	35	\$31,393	51	\$61,515
SPECIALTY	39	\$58,673	99	\$25,103	138	\$83,776
SERVICES	80	\$23,165	154	\$53,870	234	\$77,035
WHOLESALE	28	\$80,706	60	\$60,417	88	\$141,123
MISC.	32	\$150,043	57	\$22,254	89	\$172,297
* TOTAL *	246	\$444,093	514	\$328,929	760	\$773,022

OSCEOLA CLASS	SIBLEY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			8	\$2,449	8	\$2,449
BLDG. MTL.	8	\$13,579	7	\$6,576	15	\$20,155
GEN. MDSE.						
FOOD	6	\$5,703	6	\$2,984	12	\$8,687
MOTOR VEH.	6	\$9,578	13	\$5,157	19	\$14,735
APPAREL	9	\$12,563			9	\$12,563
HOME FURN.	5	\$4,075			5	\$4,075
EAT DRINK	12	\$10,733	8	\$8,923	20	\$19,656
SPECIALTY	23	\$28,323	30	\$8,474	53	\$36,797
SERVICES	41	\$24,213	48	\$6,529	89	\$30,742
WHOLESALE	13	\$22,157	29	\$46,086	42	\$68,243
MISC.	38	\$118,096	32	\$11,782	60	\$129,878
* TOTAL *	151	\$249,020	181	\$98,960	332	\$347,980

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 84

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					9	\$10,183
BLDG. MTL.	8	\$12,880	16	\$39,436	6	\$10,612
GEN. MDSE.	5	\$28,541	5	\$35,652		
FOOD	6	\$17,453	6	\$13,491	5	\$1,663
MOTOR VEH.	15	\$18,072	23	\$22,981	15	\$10,863
APPAREL	11	\$19,358	16	\$30,340		
HOME FURN.	7	\$19,560	8	\$25,954	7	\$1,899
EAT DRINK	24	\$32,071	14	\$16,334	7	\$2,452
SPECIALTY	36	\$42,536	56	\$61,955	30	\$5,191
SERVICES	70	\$27,352	91	\$38,005	61	\$8,652
WHOLESALE	23	\$74,739	24	\$45,563	19	\$41,878
MISC.	20	\$71,288	47	\$107,864	40	\$13,393
* TOTAL *	225	\$363,850	308	\$437,585	199	\$106,786

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$10,183
BLDG. MTL.	30	\$62,928
GEN. MDSE.	10	\$64,193
FOOD	17	\$32,607
MOTOR VEH.	53	\$51,916
APPAREL	27	\$49,698
HOME FURN.	22	\$47,413
EAT DRINK	45	\$50,857
SPECIALTY	124	\$109,692
SERVICES	222	\$74,009
WHOLESALE	66	\$162,180
MISC.	107	\$142,545
* TOTAL *	732	\$908,221

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 85

PALO ALTO CLASS	EMMETSBURG* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			13	\$23,730	13	\$23,730
BLDG. MTL.	6	\$18,672	13	\$22,288	19	\$40,960
GEN. MDSE.	6	\$22,640			6	\$22,640
FOOD			8	\$5,745	8	\$5,745
MOTOR VEH.	16	\$32,797	15	\$15,557	31	\$48,354
APPAREL	8	\$10,641			8	\$10,641
HOME FURN.	8	\$3,841	5	\$5,483	11	\$9,324
EAT DRINK	13	\$10,740	28	\$20,019	41	\$30,759
SPECIALTY	28	\$25,670	45	\$4,076	73	\$29,746
SERVICES	56	\$35,450	73	\$13,245	129	\$48,695
WHOLESALE	21	\$33,426	31	\$72,410	52	\$105,836
MISC.	25	\$59,941	42	\$6,446	67	\$66,387
* TOTAL *	195	\$253,818	273	\$188,999	458	\$442,817

PLYMOUTH CLASS	LE MARS* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$130,554	11	\$24,052	17	\$154,606
BLDG. MTL.	9	\$22,964	18	\$54,889	27	\$77,853
GEN. MDSE.	6	\$81,313	5	\$4,522	11	\$85,835
FOOD	5	\$39,958	14	\$8,450	19	\$48,408
MOTOR VEH.	15	\$31,075	37	\$46,395	52	\$77,470
APPAREL	16	\$30,441	7	\$6,409	23	\$36,850
HOME FURN.	13	\$14,398	10	\$12,683	23	\$27,081
EAT DRINK	28	\$59,293	40	\$26,556	68	\$85,849
SPECIALTY	50	\$54,825	87	\$28,820	147	\$83,645
SERVICES	88	\$49,586	146	\$36,178	234	\$85,764
WHOLESALE	37	\$74,002	61	\$53,241	98	\$127,243
MISC.	36	\$17,947	57	\$11,589	91	\$29,534
* TOTAL *	319	\$606,356	491	\$313,782	810	\$920,138

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 86

POCAHONTAS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	\$108,971
BLDG. MTL.	17	\$45,228
GEN. MDSE.	8	\$10,912
FOOD	13	\$16,244
MOTOR VEH.	42	\$34,285
APPAREL	15	\$11,357
HOME FURN.	21	\$18,639
EAT DRINK	33	\$22,226
SPECIALTY	35	\$43,389
SERVICES	141	\$36,433
WHOLESALE	56	\$81,922
MISC.	70	\$32,355
* TOTAL *	525	\$461,971

POLK CLASS	DES MOINES* NO. OF BUS.	COMPUTED TAX	WEST DES MOINES NO. OF BUS.	COMPUTED TAX	URBANDALE NO. OF BUS.	COMPUTED TAX
UTILITIES	47	\$3,936,642	5	\$19,619		
BLDG. MTL.	147	\$1,067,892	12	\$68,875		
GEN. MDSE.	77	\$3,015,983	18	\$848,640		
FOOD	148	\$866,676	21	\$113,802	6	\$51,239
MOTOR VEH.	338	\$1,208,629	22	\$47,189	7	\$29,261
APPAREL	211	\$888,443	67	\$396,482		
HOME FURN.	249	\$878,559	39	\$99,119	8	\$7,586
EAT DRINK	536	\$1,391,733	67	\$263,290	14	\$33,863
SPECIALTY	1,439	\$1,953,733	245	\$413,408	53	\$49,424
SERVICES	1,958	\$3,194,515	169	\$321,843	59	\$41,737
WHOLESALE	530	\$2,969,892	62	\$175,576	8	\$5,073
MISC.	670	\$1,424,976	60	\$123,606	18	\$22,520
* TOTAL *	6,443	\$22,797,673	780	\$2,891,449	173	\$240,703

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 87

POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES			5	\$143,923	19	\$27,858
BLDG. MTL.			9	\$52,815	15	\$45,327
GEN. MDSE.			5	\$34,786	9	\$11,009
FOOD			19	\$62,092	12	\$40,188
MOTOR VEH.	7	\$28,123	21	\$41,568	33	\$21,609
APPAREL	5	\$1,780	14	\$16,442	7	\$2,190
HOME FURN.	8	\$4,015	17	\$6,904	10	\$3,644
EAT DRINK	10	\$46,326	22	\$52,636	33	\$74,263
SPECIALTY	42	\$17,773	109	\$87,003	109	\$39,248
SERVICES	50	\$44,461	122	\$76,607	145	\$45,257
WHOLESALE	13	\$5,784	33	\$76,642	43	\$92,500
MISC.	33	\$61,608	38	\$37,732	250	\$223,157
* TOTAL *	168	\$209,870	414	\$675,150	647	\$521,381

POLK CLASS	COUNTY NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	76	\$4,128,042
BLDG. MTL.	176	\$1,234,909
GEN. MDSE.	109	\$3,910,418
FOOD	206	\$1,133,997
MOTOR VEH.	478	\$1,376,379
APPAREL	374	\$1,305,337
HOME FURN.	331	\$999,827
EAT DRINK	675	\$1,862,111
SPECIALTY	1,997	\$2,553,589
SERVICES	2,503	\$3,724,420
WHOLESALE	739	\$3,325,467
MISC.	1,031	\$1,781,730
* TOTAL *	8,625	\$27,336,226

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 88

POTTAWATTAMIE COUNCIL BLUFFS*			CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$549,421			32	\$183,602
BLDG. MTL.	19	\$115,286			33	\$49,321
GEN. MDSE.	15	\$480,826				
FOOD	35	\$219,763			18	\$20,584
MOTOR VEH.	93	\$228,070	7	\$8,791	67	\$89,076
APPAREL	29	\$75,845			15	\$11,477
HOME FURN.	38	\$105,245			15	\$15,182
EAT DRINK	123	\$356,382	5	\$6,598	58	\$62,673
SPECIALTY	239	\$261,742	6	\$1,047	147	\$37,692
SERVICES	374	\$271,539	17	\$4,683	248	\$88,141
WHOLESALE	81	\$95,955			78	\$166,587
MISC.	102	\$58,733	13	\$42,401	90	\$146,667
* TOTAL *	1,154	\$2,818,807	48	\$63,520	801	\$871,002

POTTAWATTAMIE COUNTY TOTAL		
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	\$733,023
BLDG. MTL.	52	\$164,607
GEN. MDSE.	15	\$480,826
FOOD	53	\$240,347
MOTOR VEH.	167	\$325,937
APPAREL	44	\$87,322
HOME FURN.	53	\$120,427
EAT DRINK	186	\$425,653
SPECIALTY	392	\$300,481
SERVICES	639	\$364,363
WHOLESALE	159	\$262,542
MISC.	205	\$247,871
* TOTAL *	2,003	\$3,753,329

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 89

POWESHIEK CLASS	GRINNELL NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	\$227,252	17	\$69,768	24	\$297,020
BLDG. MTL.	8	\$24,540	10	\$24,839	18	\$49,379
GEN. MDSE.	7	\$74,591	5	\$5,336	12	\$79,927
FOOD	10	\$41,529	8	\$10,126	18	\$51,655
MOTOR VEH.	23	\$32,541	31	\$42,091	54	\$74,632
APPAREL	14	\$20,800			14	\$20,800
HOME FURN.	8	\$14,957	6	\$7,792	14	\$22,749
EAT DRINK	17	\$37,345	25	\$26,515	42	\$63,860
SPECIALTY	55	\$59,935	79	\$15,451	134	\$75,386
SERVICES	87	\$37,208	119	\$40,095	206	\$77,303
WHOLESALE	31	\$63,199	50	\$105,756	81	\$168,955
MISC.	26	\$19,060	57	\$18,944	83	\$38,004
* TOTAL *	293	\$652,957	407	\$366,713	700	\$1,019,670

RINGGOLD CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$56,280
BLDG. MTL.	9	\$9,730
GEN. MDSE.		
FOOD	6	\$7,596
MOTOR VEH.	20	\$29,550
APPAREL		
HOME FURN.	5	\$2,439
EAT DRINK	11	\$5,465
SPECIALTY	42	\$9,057
SERVICES	87	\$19,446
WHOLESALE	20	\$14,623
MISC.	30	\$23,780
* TOTAL *	244	\$177,966

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 90

SAC CLASS	SAC CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$41,432	19	\$31,549	24	\$72,981
BLDG. MTL.			18	\$48,335	18	\$48,335
GEN. MDSE.	5	\$16,285	10	\$6,617	15	\$22,902
FOOD			13	\$9,454	13	\$9,454
MOTOR VEH.	15	\$19,374	31	\$45,234	46	\$64,608
APPAREL	6	\$9,063			6	\$9,063
HOME FURN.	7	\$4,015	5	\$2,024	12	\$6,039
EAT DRINK	11	\$9,074	23	\$17,785	34	\$26,859
SPECIALTY	20	\$15,092	77	\$15,483	97	\$30,575
SERVICES	42	\$13,353	104	\$32,186	146	\$45,539
WHOLESALE	15	\$31,260	63	\$81,796	78	\$113,056
MISC.	25	\$24,087	61	\$20,770	86	\$44,857
* TOTAL *	151	\$183,035	424	\$311,233	575	\$494,268

SCOTT CLASS	DAVENPORT* NO. OF BUS.	COMPUTED TAX	BETTENDORF NO. OF BUS.	COMPUTED TAX	LE CLAIRE NO. OF BUS.	COMPUTED TAX
UTILITIES	18	\$1,122,705	8	\$181,626		
BLDG. MTL.	55	\$292,267	15	\$94,235		
GEN. MDSE.	30	\$1,297,827	6	\$382,623		
FOOD	75	\$289,307	21	\$83,257		
MOTOR VEH.	142	\$370,773	43	\$58,254		
APPAREL	105	\$379,361	16	\$39,305		
HOME FURN.	79	\$361,637	27	\$49,882		
EAT DRINK	230	\$669,989	54	\$203,770	6	\$6,218
SPECIALTY	499	\$975,561	149	\$145,215	27	\$4,306
SERVICES	709	\$660,242	178	\$325,607	21	\$2,516
WHOLESALE	212	\$851,955	57	\$219,218		
MISC.	279	\$503,954	63	\$124,482	26	\$20,244
* TOTAL *	2,453	\$7,705,578	630	\$1,907,474	80	\$33,284

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 91

SCOTT CLASS	ELDRIDGE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			21	\$18,823	47	\$1,323,154
BLDG. MTL.			14	\$13,226	84	\$399,728
GEN. MDSE.			8	\$8,823	44	\$1,689,273
FOOD			8	\$9,893	104	\$382,457
MOTOR VEH.			28	\$70,505	213	\$429,532
APPAREL					121	\$418,666
HOME FURN.			11	\$11,081	130	\$422,600
EAT DRINK	8	\$8,320	42	\$63,275	340	\$951,502
SPECIALTY	27	\$11,721	119	\$46,546	821	\$1,183,349
SERVICES	35	\$24,893	154	\$55,391	1,097	\$1,068,649
WHOLESALE	20	\$90,016	53	\$65,901	342	\$1,227,090
MISC.	27	\$65,451	143	\$71,944	538	\$786,075
* TOTAL *	117	\$200,401	601	\$435,338	3,881	\$10,282,075

SHELBY CLASS	HARLAN* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$94,591	17	\$9,099	22	\$103,690
BLDG. MTL.	13	\$21,716	13	\$15,630	26	\$37,346
GEN. MDSE.	7	\$40,962			7	\$40,962
FOOD	5	\$28,905	8	\$1,682	13	\$30,587
MOTOR VEH.	18	\$35,112	24	\$16,723	42	\$51,835
APPAREL	11	\$20,186	6	\$1,434	17	\$21,620
HOME FURN.	12	\$16,271	7	\$3,977	19	\$20,248
EAT DRINK	19	\$30,363	22	\$14,976	41	\$45,339
SPECIALTY	49	\$48,217	44	\$13,162	93	\$61,379
SERVICES	72	\$44,529	91	\$15,760	163	\$60,289
WHOLESALE	21	\$60,497	49	\$60,861	70	\$121,358
MISC.	22	\$17,142	52	\$13,788	74	\$30,930
* TOTAL *	254	\$458,491	333	\$167,092	587	\$625,583

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 92

SIoux CLASS	HAWARDEN NO. OF BUS.	COMPUTED TAX	ORANGE CITY* NO. OF BUS.	COMPUTED TAX	ROCK VALLEY NO. OF BUS.	COMPUTED TAX
UTILITIES					5	\$84,931
BLDG. MTL.	5	\$13,209	6	\$20,102	6	\$17,772
GEN. MDSE.						
FOOD	5	\$5,176				
MOTOR VEH.	7	\$6,377	10	\$35,900	8	\$15,333
APPAREL	7	\$8,771	8	\$12,347		
HOME FURN.	5	\$5,670	14	\$22,630	7	\$6,168
EAT DRINK	12	\$8,616	6	\$8,825	10	\$7,686
SPECIALTY	19	\$9,711	33	\$19,659	24	\$9,138
SERVICES	36	\$11,765	44	\$12,668	45	\$28,561
WHOLESALE	13	\$34,654	18	\$48,576	13	\$24,187
MISC.	18	\$36,826	29	\$83,776	25	\$26,000
* TOTAL *	127	\$140,775	168	\$264,483	143	\$219,776

SIoux CLASS	SIoux CENTER NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			18	\$21,116	23	\$106,047
BLDG. MTL.	16	\$62,467	14	\$14,915	47	\$128,465
GEN. MDSE.	5	\$11,007	5	\$3,404	10	\$14,411
FOOD			12	\$4,662	17	\$9,838
MOTOR VEH.	13	\$39,209	25	\$41,538	63	\$138,357
APPAREL	5	\$7,926	5	\$4,433	25	\$33,477
HOME FURN.	10	\$12,636	16	\$18,480	52	\$65,584
EAT DRINK	10	\$14,510	20	\$15,581	58	\$55,218
SPECIALTY	40	\$32,355	86	\$11,900	202	\$82,763
SERVICES	59	\$19,274	158	\$35,998	342	\$108,266
WHOLESALE	19	\$64,105	76	\$124,611	139	\$296,133
MISC.	47	\$79,080	68	\$72,428	187	\$298,110
* TOTAL *	224	\$342,569	503	\$369,066	1,165	\$1,336,669

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 93

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	STORY CITY NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$336,851	5	\$117,176		
BLDG. MTL.	22	\$102,506	7	\$28,874		
GEN. MDSE.	23	\$590,407				
FOOD	25	\$121,622	6	\$16,180		
MOTOR VEH.	49	\$97,235	13	\$19,516	9	\$11,073
APPAREL	44	\$158,934			5	\$4,771
HOME FURN.	44	\$120,950	7	\$6,986		
EAT DRINK	86	\$315,277	13	\$15,665	8	\$13,688
SPECIALTY	289	\$301,524	35	\$22,583	26	\$18,895
SERVICES	263	\$262,998	69	\$30,719	30	\$12,123
WHOLESALE	67	\$89,218	21	\$81,901	8	\$55,476
MISC.	99	\$65,976	37	\$32,468	28	\$61,467
* TOTAL *	1,017	\$2,563,498	213	\$372,068	114	\$177,493

STORY CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	\$29,465	31	\$483,492
BLDG. MTL.	23	\$20,211	52	\$151,591
GEN. MDSE.	11	\$9,134	34	\$599,541
FOOD	14	\$11,345	45	\$149,147
MOTOR VEH.	24	\$22,782	95	\$150,606
APPAREL			49	\$163,705
HOME FURN.	14	\$17,436	65	\$145,372
EAT DRINK	29	\$22,002	136	\$366,632
SPECIALTY	126	\$49,097	476	\$392,099
SERVICES	150	\$28,967	512	\$334,807
WHOLESALE	66	\$49,268	162	\$275,863
MISC.	94	\$38,630	256	\$196,739
* TOTAL *	569	\$296,535	1,913	\$3,409,594

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 94

TAMA CLASS	TAMA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			18	\$136,370	18	\$136,370
BLDG. MTL.			24	\$36,474	24	\$36,474
GEN. MDSE.			9	\$37,182	9	\$37,182
FOOD	5	\$4,052	17	\$29,795	22	\$33,847
MOTOR VEH.	7	\$13,309	37	\$34,101	44	\$47,410
APPAREL	5	\$5,599	10	\$9,270	15	\$14,869
HOME FURN.	5	\$10,268	15	\$12,554	20	\$22,822
EAT DRINK	11	\$11,082	38	\$39,678	49	\$50,760
SPECIALTY	21	\$13,005	85	\$29,701	106	\$42,706
SERVICES	42	\$9,810	177	\$35,810	219	\$45,620
WHOLESALE	11	\$34,961	71	\$154,925	82	\$189,886
MISC.	24	\$56,740	64	\$14,136	88	\$70,876
* TOTAL *	131	\$158,826	565	\$569,996	696	\$728,822

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	\$27,574
BLDG. MTL.	17	\$15,760
GEN. MDSE.	8	\$12,838
FOOD	10	\$11,525
MOTOR VEH.	19	\$14,853
APPAREL	8	\$8,563
HOME FURN.	8	\$1,940
EAT DRINK	22	\$16,778
SPECIALTY	58	\$19,719
SERVICES	107	\$19,722
WHOLESALE	36	\$33,207
MISC.	33	\$7,351
* TOTAL *	346	\$189,830

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 95

UNION CLASS	CRESTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	\$87,988	8	\$8,497	14	\$96,485
BLDG. MTL.	7	\$22,875			7	\$22,875
GEN. MDSE.	8	\$110,803			8	\$110,803
FOOD	5	\$53,239			5	\$53,239
MOTOR VEH.	26	\$35,705	11	\$9,093	37	\$44,798
APPAREL	12	\$18,134			12	\$18,134
HOME FURN.	13	\$18,939	5	\$1,372	18	\$20,311
EAT DRINK	24	\$48,127	9	\$3,129	33	\$51,256
SPECIALTY	65	\$79,080	41	\$4,776	106	\$83,856
SERVICES	101	\$50,772	43	\$6,570	144	\$57,342
WHOLESALE	13	\$37,512	16	\$11,019	29	\$48,531
MISC.	44	\$24,251	34	\$9,956	78	\$34,207
* TOTAL *	324	\$587,425	167	\$54,412	491	\$641,837

VAN BUREN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	18	\$14,369
BLDG. MTL.	10	\$17,134
GEN. MDSE.	10	\$5,753
FOOD	11	\$8,713
MOTOR VEH.	32	\$15,580
APPAREL		
HOME FURN.	10	\$7,843
EAT DRINK	22	\$13,301
SPECIALTY	67	\$16,104
SERVICES	128	\$17,575
WHOLESALE	40	\$27,866
MISC.	49	\$26,268
* TOTAL *	397	\$170,506

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 96

WAPELLO CLASS	OTTUMWA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	11	\$269,746	16	\$17,946	27	\$287,692
BLDG. MTL.	19	\$123,257	13	\$12,927	32	\$136,184
GEN. MDSE.	16	\$353,217			16	\$353,217
FOOD	20	\$110,557	7	\$2,877	27	\$113,434
MOTOR VEH.	61	\$92,126	27	\$14,449	88	\$106,575
APPAREL	31	\$59,633			31	\$59,633
HOME FURN.	54	\$84,677			54	\$84,677
EAT DRINK	77	\$133,045	14	\$12,200	91	\$145,245
SPECIALTY	193	\$184,765	82	\$7,500	275	\$192,265
SERVICES	267	\$135,124	101	\$16,338	368	\$151,462
WHOLESALE	51	\$91,233	34	\$25,549	85	\$116,782
MISC.	69	\$64,891	63	\$8,578	132	\$73,469
* TOTAL *	869	\$1,702,271	357	\$118,364	1,226	\$1,820,635

WARREN CLASS	INDIANOLA* NO. OF BUS.	COMPUTED TAX	CARLISLE NO. OF BUS.	COMPUTED TAX	NORWALK NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	\$21,435				
GEN. MDSE.	7	\$84,886				
FOOD	8	\$36,486				
MOTOR VEH.	24	\$71,424	8	\$14,386	5	\$518
APPAREL	8	\$16,250				
HOME FURN.	11	\$10,722				
EAT DRINK	25	\$53,211	5	\$3,883		
SPECIALTY	84	\$40,414	18	\$2,910	24	\$4,188
SERVICES	109	\$43,706	32	\$5,046	35	\$14,158
WHOLESALE	29	\$51,835				
MISC.	32	\$115,019	29	\$38,041	19	\$29,252
* TOTAL *	343	\$545,388	92	\$64,266	83	\$48,116

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 97

WARREN CLASS	NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	\$8,339	15	\$8,339
BLDG. MTL.	12	\$19,711	18	\$41,146
GEN. MDSE.			7	\$84,886
FOOD	9	\$7,938	17	\$44,424
MOTOR VEH.	22	\$8,682	59	\$95,010
APPAREL			8	\$16,250
HOME FURN.	10	\$1,814	21	\$12,536
EAT DRINK	18	\$8,488	48	\$65,582
SPECIALTY	82	\$8,069	208	\$55,581
SERVICES	115	\$23,446	291	\$86,356
WHOLESALE	33	\$28,076	62	\$79,911
MISC.	54	\$15,096	134	\$197,408
* TOTAL *	370	\$129,659	888	\$787,429

WASHINGTON CLASS	WASHINGTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	\$38,183	20	\$38,183
BLDG. MTL.	10	\$33,214	13	\$27,325	23	\$60,539
GEN. MDSE.	7	\$77,550	9	\$13,650	16	\$91,200
FOOD	6	\$33,878	12	\$11,097	18	\$44,975
MOTOR VEH.	20	\$23,775	31	\$25,854	51	\$49,629
APPAREL	13	\$39,975			13	\$39,975
HOME FURN.	15	\$18,443	17	\$12,059	32	\$30,502
EAT DRINK	26	\$42,430	29	\$25,106	55	\$67,536
SPECIALTY	67	\$47,356	89	\$35,507	156	\$82,863
SERVICES	98	\$70,089	165	\$47,694	263	\$117,783
WHOLESALE	40	\$91,659	61	\$86,521	101	\$178,180
MISC.	42	\$111,216	82	\$45,715	124	\$156,931
* TOTAL *	344	\$589,585	528	\$368,711	872	\$958,296

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1966

PAGE 98

WAYNE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$36,095
BLDG. MTL.	15	\$22,243
GEN. MDSE.		
FOOD	9	\$12,977
MOTOR VEH.	27	\$26,917
APPAREL	6	\$6,455
HOME FURN.		
EAT DRINK	17	\$12,481
SPECIALTY	59	\$15,166
SERVICES	101	\$20,161
WHOLESALE	51	\$18,511
MISC.	46	\$18,432
* TOTAL *	348	\$189,438

WEBSTER CLASS	FT DODGE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	9	\$416,381	32	\$62,923	41	\$479,304
BLDG. MTL.	20	\$136,883	22	\$34,642	42	\$171,525
GEN. MDSE.	18	\$569,885	7	\$7,463	25	\$577,348
FOOD	14	\$88,182	23	\$10,777	37	\$98,959
MOTOR VEH.	54	\$106,397	25	\$33,592	79	\$139,989
APPAREL	47	\$133,005	9	\$3,287	56	\$136,292
HOME FURN.	46	\$90,645	19	\$6,344	65	\$96,989
EAT DRINK	98	\$207,394	30	\$37,757	128	\$245,151
SPECIALTY	193	\$194,494	86	\$13,697	279	\$208,191
SERVICES	308	\$207,013	179	\$35,987	487	\$243,000
WHOLESALE	83	\$269,216	65	\$75,189	148	\$344,405
MISC.	98	\$95,163	92	\$53,273	190	\$148,436
* TOTAL *	988	\$2,514,658	589	\$374,931	1,577	\$2,889,589

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 99

WINNEBAGO CLASS	FOREST CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			10	\$55,113	10	\$55,113
BLDG. MTL.	8	\$14,318	14	\$22,408	22	\$36,726
GEN. MDSE.			5	\$32,629	5	\$32,629
FOOD	8	\$15,228	7	\$10,869	15	\$26,097
MOTOR VEH.	13	\$19,450	23	\$17,155	36	\$36,605
APPAREL			7	\$4,936	7	\$4,936
HOME FURN.	8	\$10,836	11	\$11,566	19	\$22,402
EAT DRINK	7	\$9,625	22	\$20,741	29	\$30,366
SPECIALTY	32	\$12,654	58	\$26,820	90	\$39,474
SERVICES	44	\$18,513	101	\$54,000	145	\$72,513
WHOLESALE	12	\$21,036	46	\$96,653	58	\$117,689
MISC.	24	\$58,673	58	\$28,805	80	\$86,968
* TOTAL *	156	\$180,333	360	\$381,185	516	\$561,518

WINNESHIEK CLASS	DECORAH* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	\$84,449	21	\$27,727	26	\$112,176
BLDG. MTL.	10	\$26,103	14	\$27,385	24	\$53,488
GEN. MDSE.			5	\$3,813	5	\$3,813
FOOD	6	\$31,811	16	\$10,345	22	\$42,156
MOTOR VEH.	22	\$42,360	24	\$23,585	46	\$65,945
APPAREL	15	\$45,236			15	\$45,236
HOME FURN.	16	\$16,012	8	\$11,383	24	\$27,395
EAT DRINK	29	\$48,887	32	\$19,659	61	\$68,546
SPECIALTY	67	\$78,027	63	\$9,406	130	\$87,433
SERVICES	88	\$61,923	131	\$29,054	219	\$90,977
WHOLESALE	24	\$44,141	47	\$43,349	71	\$87,490
MISC.	43	\$119,286	56	\$20,379	97	\$139,601
* TOTAL *	325	\$598,235	415	\$226,021	740	\$824,256

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 100

WOODBURY	SIoux CITY*	OTHER	COUNTY TOTAL			
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	\$817,610	26	\$125,420	43	\$943,030
BLDG. MTL.	55	\$314,976	21	\$31,223	76	\$346,199
GEN. MDSE.	21	\$1,075,003	9	\$9,728	30	\$1,084,731
FOOD	53	\$314,776	20	\$7,976	73	\$322,752
MOTOR VEH.	137	\$284,125	45	\$52,890	182	\$337,015
APPAREL	75	\$449,257	5	\$363	100	\$449,620
HOME FURN.	77	\$199,623	8	\$4,433	85	\$204,056
EAT DRINK	191	\$439,949	49	\$29,055	240	\$469,004
SPECIALTY	379	\$588,966	84	\$21,620	463	\$610,586
SERVICES	621	\$563,597	163	\$38,559	784	\$602,156
WHOLESALE	211	\$628,980	55	\$33,883	266	\$662,863
MISC.	188	\$413,454	95	\$24,013	278	\$434,782
* TOTAL *	2,045	\$6,090,316	575	\$376,478	2,620	\$6,466,794

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	\$46,010
BLDG. MTL.	18	\$21,021
GEN. MDSE.	5	\$3,697
FOOD	9	\$14,662
MOTOR VEH.	17	\$24,383
APPAREL		
HOME FURN.	9	\$9,376
EAT DRINK	21	\$14,362
SPECIALTY	61	\$11,056
SERVICES	84	\$19,475
WHOLESALE	40	\$85,256
MISC.	43	\$11,781
* TOTAL *	321	\$261,079

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

PAGE 101

WRIGHT CLASS	CLARION* NO. OF BUS.	COMPUTED TAX	EAGLE GROVE NO. OF BUS.	COMPUTED TAX	BELMOND NO. OF BUS.	COMPUTED TAX
UTILITIES					5	\$42,787
BLDG. MTL.	9	\$20,920	7	\$9,892		
GEN. MDSE.	5	\$5,900				
FOOD						
MOTOR VEH.	13	\$10,900	12	\$21,465	8	\$13,564
APPAREL	5	\$5,468	6	\$12,669		
HOME FURN.			6	\$6,469	6	\$10,670
EAT DRINK	14	\$14,012	11	\$10,739	10	\$16,576
SPECIALTY	31	\$15,384	23	\$11,227	17	\$20,160
SERVICES	57	\$40,525	43	\$67,011	47	\$10,840
WHOLESALE	16	\$48,304	10	\$34,944	15	\$72,839
MISC.	23	\$57,337	28	\$41,813	24	\$66,384
* TOTAL *	173	\$218,750	146	\$216,229	132	\$253,820

WRIGHT CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	10	\$7,008	15	\$49,795
BLDG. MTL.	7	\$34,582	23	\$65,394
GEN. MDSE.			5	\$5,900
FOOD				
MOTOR VEH.	14	\$16,634	47	\$62,563
APPAREL			11	\$18,137
HOME FURN.			12	\$17,139
EAT DRINK	14	\$4,126	49	\$45,453
SPECIALTY	44	\$16,897	115	\$63,668
SERVICES	63	\$12,001	210	\$130,377
WHOLESALE	27	\$26,379	68	\$182,466
MISC.	38	\$22,433	113	\$187,967
* TOTAL *	217	\$140,060	668	\$828,859
LATE FILERS	6,013	\$2,069,738		
* GRAND TOTAL *	99,383	\$157,300,224		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 102

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	44	\$1,702,423	\$68,098	.04%

UTILITIES & TRANSPORTATION GROUP

COMMUNICATION UTILITIES	636	\$125,025,416	\$5,001,012	3.18%
ELECTRIC AND GAS UTILITIES	620	\$442,902,734	\$17,715,897	11.26%
WATER AND SANITATION UTILITIES	640	\$30,211,943	\$1,208,349	.77%
TRANSPORTATION COMPANIES	421	\$9,723,378	\$388,926	.25%
* GROUP TOTALS *	2,317	\$607,863,471	\$24,314,184	15.46%

BUILDING MATERIALS GROUP

BUILDING MATERIAL DEALERS	1,111	\$133,392,280	\$5,301,756	3.37%
PAINT AND GLASS STORES	246	\$10,809,334	\$432,328	.27%
HARDWARE STORES	880	\$61,776,705	\$2,470,322	1.57%
GARDEN SUPPLY STORES	547	\$11,818,592	\$472,385	.30%
MOBILE HOME DEALERS	63	\$341,799	\$13,669	.01%
* GROUP TOTALS *	2,847	\$218,138,710	\$8,690,460	5.52%

GENERAL MERCHANDISE GROUP

DEPARTMENT STORES	333	\$333,122,080	\$13,324,892	8.47%
VARIETY STORES	355	\$138,891,246	\$5,555,562	3.53%
MISCELLANEOUS GENERAL MERCHANDISE STORES	775	\$62,512,303	\$2,500,460	1.59%
* GROUP TOTALS *	1,463	\$534,525,629	\$21,380,914	13.59%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 103

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,602	\$172,973,492	\$6,938,021	4.41%
MEAT AND FISH MARKETS	57	\$136,375	\$5,454	.00%
FRUIT AND VEGETABLE MARKETS	24	\$205,463	\$8,215	.01%
CONFECTIONERY STORES	134	\$1,844,474	\$73,666	.05%
DAIRY PRODUCT STORES	79	\$1,058,803	\$42,312	.03%
BAKERIES	148	\$1,214,913	\$48,591	.03%
MISCELLANEOUS FOOD STORES	366	\$1,997,222	\$79,852	.05%
* GROUP TOTALS *	2,410	\$179,430,742	\$7,196,111	4.57%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	942	\$51,249,123	\$2,049,968	1.30%
AUTOMOTIVE PARTS	1,266	\$70,286,191	\$2,811,125	1.79%
GAS STATIONS	3,061	\$102,402,742	\$4,095,807	2.60%
RECREATIONAL VEHICLES	626	\$11,061,087	\$442,438	.28%
* GROUP TOTALS *	5,895	\$234,999,143	\$9,399,338	5.98%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	242	\$25,420,499	\$1,016,769	.65%
WOMEN'S APPAREL STORES	875	\$51,561,229	\$2,062,138	1.31%
FAMILY AND CHILDREN'S APPAREL STORES	505	\$34,247,026	\$1,369,477	.87%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 104

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	534	\$33,709,343	\$1,347,665	.86%
OTHER APPAREL STORES	365	\$11,338,060	\$453,432	.29%
* GROUP TOTALS *	2,521	\$156,276,157	\$6,249,481	3.97%

HOME FURNISHINGS AND APPLIANCES GROUP

FURNITURE STORES	792	\$53,271,028	\$2,130,621	1.35%
HOME FURNISHING STORES	651	\$18,739,254	\$749,189	.48%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,634	\$67,477,214	\$2,697,716	1.72%
* GROUP TOTALS *	3,077	\$139,487,496	\$5,577,526	3.55%

EATING AND DRINKING PLACES GROUP

EATING PLACES	4,446	\$242,770,484	\$9,705,296	6.17%
DRINKING PLACES	2,485	\$58,489,441	\$2,336,900	1.49%
* GROUP TOTALS *	6,931	\$301,259,925	\$12,042,196	7.66%

SPECIALTY RETAIL STORES GROUP

DRUG STORES	732	\$57,649,051	\$2,305,527	1.47%
LIQUOR STORES	221	\$28,034,200	\$1,121,366	.71%
USED MERCHANDISE STORES	2,349	\$13,382,664	\$535,225	.34%
SPORTING GOODS STORES	1,855	\$21,763,234	\$870,056	.55%
BOOKS AND STATIONERY STORES	593	\$16,531,840	\$660,950	.42%
JEWELRY STORES	685	\$43,850,100	\$1,753,503	1.11%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 105

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	2,871	\$14,647,774	\$585,833	.37%
GIFT AND NOVELTY SHOPS	955	\$21,220,643	\$848,391	.54%
MAIL ORDER STORES	296	\$10,995,148	\$439,800	.28%
VENDING MACHINES	279	\$12,118,176	\$484,461	.31%
DIRECT SELLING	2,185	\$12,915,035	\$516,580	.33%
FUEL AND ICE DEALERS	415	\$28,264,583	\$1,130,576	.72%
FLORISTS	708	\$12,312,432	\$492,490	.31%
OTHER SPECIALTY SHOPS	4,525	\$66,414,458	\$2,654,893	1.69%
* GROUP TOTALS *	18,669	\$360,099,338	\$14,399,651	9.15%

SERVICES GROUP

FINANCE, INSURANCE AND REAL ESTATE	910	\$13,610,197	\$544,358	.35%
HOTELS AND OTHER LODGING PLACES	780	\$44,996,231	\$1,799,459	1.14%
LAUNDRY AND CLEANING	1,085	\$19,258,242	\$770,759	.49%
PHOTOGRAPHIC STUDIOS	794	\$10,312,684	\$412,048	.26%
BEAUTY SHOPS	4,816	\$24,637,865	\$985,255	.63%
BARBER SHOPS	1,156	\$4,945,223	\$197,708	.13%
SHOE REPAIR SHOPS	163	\$1,101,026	\$44,039	.03%
FUNERAL HOMES	445	\$11,100,669	\$444,032	.28%
OTHER PERSONAL SERVICES	675	\$3,874,651	\$154,893	.10%
BUILDING MAINTENANCE	169	\$1,817,497	\$72,701	.05%
EMPLOYMENT AGENCIES	67	\$1,216,009	\$48,638	.03%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1963

PAGE 106

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,684	\$49,615,387	\$1,984,423	1.26%
AUTOMOBILE RENTAL AND STORAGE	136	\$6,156,095	\$246,242	.16%
AUTOMOBILE REPAIR AND SERVICES	4,604	\$66,478,575	\$2,658,563	1.69%
ELECTRICAL REPAIR	1,129	\$16,467,480	\$658,454	.42%
WATCH, JEWELRY REPAIR	67	\$385,156	\$15,404	.01%
FURNITURE REPAIR	985	\$2,343,677	\$93,726	.06%
MISCELLANEOUS REPAIR	3,725	\$41,466,923	\$1,658,512	1.05%
MOTION PICTURE THEATRES	211	\$5,859,579	\$234,376	.15%
AMUSEMENT PARKS AND SERVICES	2,196	\$42,009,547	\$1,679,815	1.07%
EDUCATION INSTITUTIONS	318	\$4,175,627	\$167,016	.11%
OTHER SERVICES	1,059	\$32,266,864	\$1,290,468	.82%
* GROUP TOTALS *	27,171	\$404,095,134	\$16,160,189	10.27%

WHOLESALE GOODS GROUP

MOTOR VEHICLE	374	\$15,705,632	\$628,227	.40%
FURNITURE AND HOME FURNISHINGS	40	\$1,104,082	\$44,162	.03%
CONSTRUCTION MATERIALS	1,798	\$107,307,194	\$4,290,807	2.73%
FARM AND CONSTRUCTION MACHINERY	3,237	\$275,237,755	\$11,008,817	7.00%
MISCELLANEOUS DURABLE GOODS	348	\$13,247,827	\$529,906	.34%
APPAREL, PIECE GOODS	38	\$3,385,097	\$135,405	.09%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 107

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	276	\$9,829,171	\$593,169	.25%
MISCELLANEOUS NONDURABLE GOODS	2,951	\$92,157,393	\$3,686,055	2.34%
* GROUP TOTALS *	9,062	\$517,974,151	\$20,716,543	13.17%

MISCELLANEOUS GROUP

AGRICULTURE PRODUCTION AND SERVICES	696	\$7,068,385	\$282,722	.13%
MINING	96	\$6,226,746	\$249,052	.16%
GENERAL CONTRACTORS	1,369	\$21,053,877	\$842,160	.54%
PLUMBING AND HEATING CONTRACTORS	1,639	\$34,303,039	\$1,372,028	.87%
PAINTING CONTRACTORS	727	\$4,233,256	\$169,319	.11%
ELECTRICAL CONTRACTORS	1,239	\$23,499,979	\$940,004	.60%
CARPENTRY CONTRACTORS	895	\$7,164,821	\$286,597	.18%
OTHER SPECIAL TRADE CONTRACTORS	1,102	\$19,464,130	\$778,477	.49%
FOOD MANUFACTURERS	182	\$2,577,775	\$103,041	.07%
APPAREL AND TEXTILE MANUFACTURERS	43	\$1,823,125	\$72,929	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	238	\$7,853,457	\$314,143	.20%
PUBLISHERS OF BOOKS AND NEWSPAPERS	230	\$2,566,680	\$102,654	.07%
COMMERCIAL PRINTERS	642	\$22,601,558	\$903,954	.57%
NONMETALLIC PRODUCT MANUFACTURERS	302	\$14,795,529	\$591,814	.38%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 108

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	684	\$39,925,085	\$1,597,004	1.02%
MISCELLANEOUS MANUFACTURERS	176	\$3,977,292	\$154,091	.10%
TEMPORARY RETAILERS	703	\$6,761,314	\$270,871	.17%
* GROUP TOTALS *	10,963	\$225,896,053	\$9,035,797	5.74%
* LATE FILERS *	6,013	\$51,853,086	\$2,069,738	1.32%
** GRAND TOTAL **	99,383	\$3,933,601,458	\$157,300,224	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX REPORT ON MOTOR VEHICLES AND TRAILERS
BY COUNTY
QUARTER ENDING DECEMBER 31, 1983

Page 111

<u>Counties</u>	<u>No. of Units</u>	<u>Computed Tax Due</u>	<u>Counties</u>	<u>No. of Units</u>	<u>Computed Tax Due</u>
Adair	396	\$ 57,052.79	Johnson	3,397	\$ 578,030.36
Adams	189	21,418.44	Jones	893	129,904.71
Allamakee	608	83,387.54	Keokuk	581	91,584.08
Appanoose	659	66,960.55	Kossuth	992	169,334.55
Audubon	361	52,551.05	Lee	2,077	261,190.63
Benton	1,201	170,893.25	Linn	8,541	1,234,333.45
Black Hawk	6,833	932,007.51	Louisa	686	89,058.79
Boone	1,331	190,951.83	Lucas	469	55,031.46
Bremer	1,060	147,813.74	Lyon	532	96,611.05
Buchanan	1,086	146,328.91	Madison	605	69,066.83
Buena Vista	1,022	169,663.24	Mahaska	1,126	162,915.05
Butler	805	112,435.83	Marion	1,499	209,885.32
Calhoun	554	93,459.75	Marshall	2,225	305,092.03
Carroll	1,071	190,132.87	Mills	630	95,116.43
Cass	868	130,907.10	Mitchell	508	75,685.39
Cedar	866	150,630.13	Monona	524	75,628.14
Cerro Gordo	2,382	345,719.37	Monroe	404	50,933.42
Cherokee	754	106,060.78	Montgomery	741	107,694.38
Chickasaw	704	85,240.10	Muscatine	2,567	365,991.81
Clarke	401	47,972.39	O'Brien	772	134,652.51
Clay	894	132,685.68	Osceola	361	64,190.14
Clayton	905	137,636.84	Page	824	115,391.56
Clinton	2,629	386,919.53	Palo Alto	542	83,245.35
Crawford	937	145,836.36	Plymouth	1,130	196,455.40
Dallas	1,477	209,659.86	Pocahontas	484	98,086.42
Davis	360	43,799.20	Polk	17,078	2,671,945.26
Decatur	392	48,554.80	Pottawattamie	4,298	616,748.30
Delaware	826	128,216.01	Poweshiek	950	152,648.15
Des Moines	2,336	296,307.07	Ringgold	257	34,079.32
Dickinson	779	131,862.33	Sac	587	95,723.46
Dubuque	3,986	605,618.76	Scott	7,492	1,220,208.42
Emmet	586	89,371.47	Shelby	627	107,632.81
Fayette	1,122	161,609.66	Sioux	1,348	221,547.85
Floyd	931	123,550.76	Story	2,822	445,015.07
Franklin	653	111,697.00	Tama	849	132,639.89
Fremont	434	78,311.81	Taylor	362	49,323.82
Greene	635	90,788.56	Union	620	71,861.75
Grundy	681	133,266.40	Van Buren	364	42,860.00
Guthrie	523	71,128.65	Wapello	2,242	253,253.86
Hamilton	824	127,611.61	Warren	1,861	244,089.59
Hancock	633	110,632.58	Washington	956	151,256.10
Hardin	1,088	169,344.52	Wayne	364	46,709.47
Harrison	773	121,905.76	Webster	2,139	282,621.40
Henry	932	136,425.40	Winnebago	560	94,663.78
Howard	491	73,024.40	Winneshiek	823	129,460.59
Humboldt	627	86,274.25	Woodbury	5,011	736,494.85
Ida	416	68,432.82	Worth	408	61,989.22
Iowa	763	120,161.56	Wright	744	135,043.93
Jackson	1,145	133,451.36	Motor Vehicle	8	7,399.84
Jasper	1,963	263,209.53			
Jefferson	866	116,112.65			
			GRAND TOTAL	<u>140,638</u>	<u>\$20,875,320.35</u>

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 112

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	32	\$991,709	\$39,667	.25%
ELECTRIC AND GAS UTILITIES	24	\$9,829,483	\$393,172	2.53%
WATER AND SANITATION UTILITIES	3	\$666,037	\$26,641	.17%
TRANSPORTATION COMPANIES	50	\$13,336,672	\$533,467	3.43%
* GROUP TOTALS *	109	\$24,823,901	\$992,949	6.36%

BUILDING MATERIALS GROUP

BUILDING MATERIAL DEALERS	128	\$5,134,166	\$205,365	1.32%
PAINT AND GLASS STORES	12	\$175,604	\$7,325	.05%
HARDWARE STORES	25	\$588,071	\$23,523	.15%
GARDEN SUPPLY STORES	12	\$44,476	\$1,780	.01%
MOBILE HOME DEALERS	4	\$0	\$0	.00%
* GROUP TOTALS *	181	\$5,942,317	\$237,693	1.53%

GENERAL MERCHANDISE GROUP

DEPARTMENT STORES	6	\$15,114,050	\$604,562	3.89%
VARIETY STORES	5	\$411,205	\$16,448	.11%
MISCELLANEOUS GENERAL MERCHANDISE STORES	5	\$122,814	\$4,912	.03%
* GROUP TOTALS *	16	\$15,648,069	\$625,922	4.02%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 113

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	17	\$119,844	\$4,794	.03%
MEAT AND FISH MARKETS	2	\$349	\$14	.00%
FRUIT AND VEGETABLE MARKETS	7	\$7	\$0	.00%
CONFECTIONERY STORES	2	\$102	\$4	.00%
DAIRY PRODUCT STORES	1	\$0	\$0	.00%
BAKERIES	7	\$0	\$0	.00%
MISCELLANEOUS FOOD STORES	8	\$24,120	\$965	.01%
* GROUP TOTALS *	23	\$144,415	\$5,777	.04%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	13	\$307,842	\$12,314	.78%
AUTOMOTIVE PARTS	61	\$2,993,686	\$119,745	.77%
GAS STATIONS	38	\$3,365,380	\$134,615	.87%
RECREATIONAL VEHICLES	12	\$91,433	\$3,656	.02%
* GROUP TOTALS *	124	\$6,758,341	\$270,330	1.74%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	3	\$13,165	\$527	.00%
WOMEN'S APPAREL STORES	16	\$684,335	\$27,374	.16%
FAMILY AND CHILDREN'S APPAREL STORES	4	\$285,461	\$11,419	.07%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 114

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	15	\$637,229	\$25,490	.16%
OTHER APPAREL STORES	12	\$59,944	\$2,398	.02%
* GROUP TOTALS *	51	\$1,680,134	\$67,238	.43%

HOME FURNISHINGS AND APPLIANCES GROUP

FURNITURE STORES	74	\$883,507	\$35,337	.23%
HOME FURNISHING STORES	49	\$6,702,044	\$268,081	1.72%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	103	\$3,196,240	\$127,854	.82%
* GROUP TOTALS *	226	\$10,781,791	\$431,272	2.77%

EATING AND DRINKING PLACES GROUP

EATING PLACES	19	\$226,890	\$9,075	.06%
DRINKING PLACES	0	\$0	\$0	.00%
* GROUP TOTALS *	19	\$226,890	\$9,075	.06%

SPECIALTY RETAIL STORES GROUP

DRUG STORES	7	\$357,800	\$14,312	.09%
LIQUOR STORES	1	\$7,681	\$307	.00%
USED MERCHANDISE STORES	22	\$251,967	\$10,078	.06%
SPORTING GOODS STORES	13	\$47,745	\$1,911	.01%
BOOKS AND STATIONERY STORES	31	\$506,797	\$20,271	.13%
JEWELRY STORES	18	\$457,402	\$18,288	.12%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 115

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	26	\$297,941	\$11,917	.08%
GIFT AND NOVELTY SHOPS	15	\$1,285,428	\$51,417	.33%
MAIL ORDER STORES	30	\$4,853,130	\$194,125	1.25%
VENDING MACHINES	34	\$702,649	\$28,115	.18%
DIRECT SELLING	126	\$8,923,087	\$356,928	2.29%
FUEL AND ICE DEALERS	38	\$894,372	\$35,775	.23%
FLOPISTS	4	\$2,620	\$105	.00%
OTHER SPECIALTY SHOPS	215	\$16,155,352	\$646,213	4.15%
* GROUP TOTALS *	582	\$34,744,171	\$1,389,762	8.93%

SERVICES GROUP

FINANCE, INSURANCE AND REAL ESTATE	79	\$1,831,892	\$73,260	.47%
HOTELS AND OTHER LODGING PLACES	5	\$20,297	\$812	.01%
LAUNDRY AND CLEANING	39	\$1,868,503	\$74,740	.48%
PHOTOGRAPHIC STUDIOS	31	\$332,461	\$13,299	.09%
BEAUTY SHOPS	3	\$19,658	\$786	.01%
BARBER SHOPS	0	\$0	\$0	.00%
SHOE REPAIR SHOPS	0	\$0	\$0	.00%
FUNERAL HOMES	1	\$4,707	\$188	.00%
OTHER PERSONAL SERVICES	16	\$460,601	\$18,424	.12%
BUILDING MAINTENANCE	23	\$1,283,978	\$51,361	.33%
EMPLOYMENT AGENCIES	2	\$252	\$10	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 116

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	631	\$27,525,210	\$1,101,005	7.08%
AUTOMOBILE RENTAL AND STORAGE	23	\$131,513	\$5,261	.03%
AUTOMOBILE REPAIR AND SERVICES	27	\$2,548,525	\$101,941	.66%
ELECTRICAL REPAIR	37	\$722,276	\$28,889	.19%
WATCH, JEWELRY REPAIR	1	\$0	\$0	.00%
FURNITURE REPAIR	3	\$15,686	\$628	.00%
MISCELLANEOUS REPAIR	88	\$1,582,412	\$63,295	.41%
MOTION PICTURE THEATRES	13	\$206,790	\$8,271	.05%
AMUSEMENT PARKS AND SERVICES	22	\$106,995	\$4,282	.03%
EDUCATION INSTITUTIONS	3	\$6,422	\$257	.00%
OTHER SERVICES	34	\$702,667	\$28,107	.18%
* GROUP TOTALS *	1,081	\$39,370,845	\$1,574,836	10.12%

WHOLESALE GOODS GROUP

MOTOR VEHICLE	61	\$1,154,991	\$46,201	.30%
FURNITURE AND HOME FURNISHINGS	30	\$544,840	\$21,796	.14%
CONSTRUCTION MATERIALS	498	\$16,246,876	\$647,654	4.18%
FARM AND CONSTRUCTION MACHINERY	1,264	\$62,805,575	\$2,512,247	16.14%
MISCELLANEOUS DURABLE GOODS	101	\$3,362,667	\$134,506	.86%
APPAREL, PIECE GOODS	21	\$671,994	\$26,882	.17%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 117

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	67	\$2,321,686	\$92,869	.60%
MISCELLANEOUS NONDURABLE GOODS	358	\$14,205,377	\$568,215	3.65%
* GROUP TOTALS *	2,400	\$101,314,006	\$4,052,570	26.04%

MISCELLANEOUS GROUP

AGRICULTURE PRODUCTION AND SERVICES	34	\$308,566	\$12,343	.08%
MINING	12	\$521,947	\$24,877	.16%
GENERAL CONTRACTORS	254	\$6,067,223	\$242,667	1.56%
PLUMBING AND HEATING CONTRACTORS	80	\$2,134,004	\$85,355	.55%
PAINTING CONTRACTORS	16	\$45,861	\$1,834	.01%
ELECTRICAL CONTRACTORS	63	\$1,394,871	\$55,796	.36%
CARPENTRY CONTRACTORS	27	\$83,322	\$3,333	.02%
OTHER SPECIAL TRADE CONTRACTORS	231	\$4,006,319	\$160,254	1.03%
FOOD MANUFACTURERS	68	\$3,587,098	\$143,483	.92%
APPAREL AND TEXTILE MANUFACTURERS	47	\$1,296,651	\$51,865	.33%
FURNITURE, WOOD AND PAPER MANUFACTURERS	164	\$5,481,796	\$219,273	1.41%
PUBLISHERS OF BOOKS AND NEWSPAPERS	31	\$1,596,514	\$63,862	.41%
COMMERCIAL PRINTERS	66	\$7,869,068	\$314,764	2.02%
NONMETALLIC PRODUCT MANUFACTURERS	338	\$15,957,621	\$638,026	4.10%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1983

PAGE 118

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	999	\$76,889,907	\$3,075,593	19.77%
MISCELLANEOUS MANUFACTURERS	206	\$16,768,589	\$670,742	4.31%
TEMPORARY RETAILERS	43	\$795,093	\$31,367	.20%
* GROUP TOTALS *	2,679	\$144,897,450	\$5,795,454	37.24%
* LATE FILERS *	320	\$2,723,560	\$107,768	.69%
** GRAND TOTAL **	7,811	\$389,055,890	\$15,567,616	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1963

PAGE 119

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	656	\$264,103
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	990	\$2,919,365
UTILITIES, COMMUNICATION, AND TRANSPORTATION	515	\$572,492
VENDORS (WHOLESALE AND RETAIL)	946	\$449,486
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	990	\$329,983
SERVICES (OTHER THAN PROFESSIONAL)	586	\$165,886
MISCELLANEOUS	157	\$145,772
** GRAND TOTAL **	4,840	\$4,946,787

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING DECEMBER, 1983

PAGE 120

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	20	\$2,001	JONES	29	\$10,955
ADAMS	7	\$2,837	KEOKUK	15	\$409
ALLAMAKEE	32	\$2,873	KOSSUTH	35	\$6,626
APPANOOSE	14	\$15,698	LEE	83	\$180,389
AUDUBON	11	\$866	LINN	296	\$542,473
BENTON	29	\$4,193	LOUISA	16	\$2,351
BLACK HAWK	223	\$394,023	LUCAS	11	\$10,897
BOONE	37	\$11,998	LYON	26	\$2,996
BREMER	34	\$12,096	MADISON	9	\$899
BUCHANAN	25	\$7,746	MAHASKA	35	\$13,073
BUENA VISTA	38	\$6,402	MARION	34	\$26,617
BUTLER	25	\$1,030	MARSHALL	73	\$82,946
CALHOUN	14	\$2,951	MILLS	14	\$3,010
CARROLL	50	\$14,258	MITCHELL	29	\$3,258
CASS	39	\$9,666	MONONA	22	\$1,956
CEDAR	28	\$2,029	MONROE	18	\$15,816
CERRO GORDO	115	\$115,338	MONTGOMERY	29	\$30,256
CHEROKEE	20	\$3,247	MUSCATINE	66	\$185,111
CHICKASAW	25	\$23,587	OBRIEN	42	\$4,244
CLARKE	6	\$567	OSCEOLA	17	\$2,332
CLAY	49	\$98,481	PAGE	42	\$4,324
CLAYTON	32	\$15,144	PALO ALTO	20	\$2,222
CLINTON	78	\$126,238	PLYMOUTH	28	\$32,536
CRAWFORD	34	\$19,321	POCAHONTAS	24	\$7,391
DALLAS	36	\$14,394	POLK	586	\$840,765
DAVIS	16	\$4,490	POTTAWATTAMIE	123	\$33,009
DECATUR	6	\$620	POWESHIEK	42	\$32,512
DELAWARE	22	\$7,898	RINGGOLD	5	\$96
DES MOINES	95	\$62,696	SAC	33	\$6,711
DICKINSON	27	\$3,655	SCOTT	232	\$227,743
DUBUQUE	183	\$300,685	SHELBY	39	\$4,596
EMMET	26	\$14,256	SIOUX	55	\$22,326
FAYETTE	31	\$7,231	STORY	103	\$58,519
FLOYD	35	\$38,113	TAMA	22	\$12,240
FRANKLIN	27	\$5,349	TAYLOR	10	\$202
FREMONT	16	\$1,334	UNION	15	\$5,752
GREENE	21	\$1,476	VAN BUREN	9	\$2,555
GRUNDY	28	\$5,425	WAPELLO	64	\$401,446
GUTHRIE	16	\$17,039	WARREN	28	\$4,996
HAMILTON	41	\$25,144	WASHINGTON	33	\$7,416
HANCOCK	23	\$8,206	WAYNE	16	\$3,151
HARDIN	65	\$10,788	WEBSTER	82	\$38,168
HARRISON	21	\$4,344	WINNEBAGO	32	\$78,245
HENRY	34	\$18,378	WINNESHIEK	28	\$13,199
HOWARD	23	\$1,253	WOODBURY	164	\$133,565
HUMBOLDT	24	\$6,827	WORTH	17	\$1,174
IDA	16	\$3,707	WRIGHT	36	\$12,105
IOWA	23	\$130,355			
JACKSON	32	\$4,620	OUT OF STATE	2	\$1,500
JASPER	51	\$76,787			
JEFFERSON	23	\$5,269			
JOHNSON	105	\$158,860	GRAND TOTAL	4,840	\$4,946,787